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REPORTS

FROM

COMMISSIONERS:

TWENTY-NINE VOLUMES.

—*(8.)*—

CIVIL SERVICE; RITUAL COMMISSION.

Session

8 *February* —— 10 *August* 1870.

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CIVIL SERVICE:

* [c. 197.] Fifteenth Report of Her Majesty's Civil Service Commissioners; with Appendices - - - - - - - - - p. 1 } octavo

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* [C. 197] This paper is bound in the Volume lettered "Vols 19. 20. 27. Octavo portions".

Civil Service

[C.197] Fifteenth Report of Her Majesty's Civil Service Commissioners, with Appendices.

The above paper being an Octavo is bound with other papers of the same size in the Volume lettered "Vols. XIX. XX. XXVII, octavo portions"

THIRD REPORT

OF

THE COMMISSIONERS

APPOINTED TO INQUIRE INTO THE

REFORM CLUB
PALL MALL

RUBRICS, ORDERS, AND DIRECTIONS FOR REGULATING THE COURSE AND CONDUCT OF PUBLIC WORSHIP, &c.

ACCORDING TO THE USE OF THE UNITED CHURCH OF ENGLAND AND IRELAND.

LONDON:
PRINTED BY GEORGE EDWARD EYRE AND WILLIAM SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.
FOR HER MAJESTY'S STATIONERY OFFICE.

1870.

COMMISSION.

Issued January 16th 1869.

VICTORIA R.

VICTORIA, by the Grace of God, of the United Kingdom of Great Britain and Ireland Queen, Defender of the Faith,

To the Most Reverend Father in God, Our right trusty and right entirely-beloved Councillor, Archibald Campbell, Archbishop of Canterbury; the Most Reverend Father in God, Our right trusty and right entirely-beloved Councillor Marcus Gervais, Archbishop of Armagh; Our right trusty and right well-beloved Cousin Philip Henry, Earl Stanhope; Our right trusty and right well-beloved Cousin and Councillor Henry Howard Molyneux, Earl of Carnarvon; Our right trusty and right well-beloved Cousin and Councillor Dudley, Earl of Harrowby, Knight of Our most Noble Order of the Garter; Our right trusty and right well-beloved Cousin Frederick, Earl Beauchamp; the Right Reverend Father in God Connop, Bishop of Saint David's; the Right Reverend Father in God Samuel, Bishop of Oxford*; the Right Reverend Father in God Charles John, Bishop of Gloucester and Bristol; the Right Reverend Father in God William, Bishop of Chester; Our right trusty and well-beloved Edward Berkeley, Baron Portman; Our right trusty and well-beloved Councillor Robert, Baron Ebury; Our right trusty and well-beloved Councillor Spencer Horatio Walpole; Our right trusty and well-beloved Councillor Sir Joseph Napier, Baronet; Our right trusty and well-beloved Councillor Sir Robert Joseph Phillimore, Knight, Doctor of Civil Law, Judge of the High Court of Admiralty of England; Our trusty and well-beloved Sir Travers Twiss, Doctor of Civil Law, our Advocate-General; Our trusty and well-beloved Sir John Duke Coleridge,† Knight, our Solicitor-General; Our trusty and well-beloved John Abel Smith, Esquire; Our trusty and well-beloved Alexander James Beresford Beresford-Hope, Esquire; Our trusty and well-beloved John Gellibrand Hubbard, Esquire; Our trusty and well-beloved Charles Buxton, Esquire; Our trusty and well-beloved Arthur Penhryn Stanley, Doctor in Divinity, Dean of Our Collegiate Church of Westminster; Our trusty and well-beloved Harvey Goodwin, Doctor in Divinity, Dean of Our Cathedral Church of Ely;‡ Our trusty and well-beloved James Amiraux Jeremie, Doctor in Divinity, Dean of Our Cathedral Church of Lincoln, Regius Professor of Divinity in Our University of Cambridge; Our trusty and well-beloved Robert Payne Smith, Doctor in Divinity, Regius Professor of Divinity in Our University of Oxford; Our trusty and well-beloved Henry Venn, Clerk, Bachelor in Divinity; Our trusty and well-beloved William Gilson Humphry, Clerk, Bachelor in Divinity; Our trusty and well-beloved Robert Gregory, Clerk, Canon of Our Cathedral Church of Saint Paul's, London; and Our trusty and well-beloved Thomas Walter Perry, Clerk; Greeting.

Whereas it having been represented unto Us that Differences of Practice have arisen from varying Interpretations put upon the Rubrics, Orders, and Directions for regulating the Course and Conduct of Public Worship, the Administration of the Sacraments, and the other Services contained in the Book of Common Prayer, according to the Use of the United Church of England and Ireland, and more especially with reference to the

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* Now Bishop of Winchester.

† Since the date of this Commission Sir J. D. Coleridge has resigned.

‡ Now Bishop of Carlisle.

Ornaments used in the Churches and Chapels of the said United Church and the Vestments worn by the Ministers thereof at the time of their Ministration, We were pleased, by Warrant under our Royal Sign Manual, bearing date the Third Day of June One thousand eight hundred and sixty-seven, to appoint the most Reverend Father in God, Charles Thomas, Archbishop of Canterbury (since deceased), together with the several Prelates, Noblemen, and Gentlemen therein named, to be our Commissioners to inquire into the several Matters and Things in such Warrant at large set forth: Now, know ye, that we have revoked and determined, and do by these Presents revoke and determine, the said Warrant.

And whereas it is expedient that a full and impartial Inquiry should continue to be made into the Matters aforesaid with the view of explaining or amending the said Rubrics, Orders, and Directions, so as to secure general Uniformity of Practice in such Matters as may be deemed essential:

Now know ye that We, reposing great confidence in your ability and discretion, have nominated, constituted, and appointed, and do by these Presents nominate, constitute, and appoint, you the said Archibald Campbell, Archbishop of Canterbury; Marcus Gervais, Archbishop of Armagh; Philip Henry, Earl Stanhope; Henry Howard Molyneux, Earl of Carnarvon; Dudley, Earl of Harrowby; Frederick, Earl Beauchamp; Connop, Bishop of Saint David's; Samuel, Bishop of Oxford; Charles John, Bishop of Gloucester and Bristol; William, Bishop of Chester; Edward Berkeley, Baron Portman; Robert, Baron Ebury; Spencer Horatio Walpole; Sir Joseph Napier; Sir Robert Joseph Phillimore; Sir Travers Twiss; Sir John Duke Coleridge; John Abel Smith; Alexander James Beresford Beresford-Hope; John Gellibrand Hubbard; Charles Buxton; Arthur Penrhyn Stanley; Harvey Goodwin; James Amiraux Jeremie; Robert Payne Smith; Henry Venn; William Gilson Humphry; Robert Gregory; and Thomas Walter Perry, to be our Commissioners for the purposes of the said Inquiry.

And We do hereby enjoin you, or any Ten or more of you, to make diligent inquiry into all and every the matters aforesaid, and to report thereupon from time to time as to you, or any Ten or more of you, may appear to be most expedient, having regard not only to the said Rubrics, Orders, and Directions contained in the said Book of Common Prayer, but also to any other laws or customs relating to the matters aforesaid, with power to suggest any alterations, improvements, or amendments with respect to such matters or any of them as you, or any Ten or more of you, may think fit to recommend.

And whereas it has further been represented unto Us that some alterations may advantageously be made in the Proper Lessons appointed to be read in Morning and Evening Prayer on the Sundays and Holydays throughout the year, and in the Calendar with the Table of First and Second Lessons contained in the said Book of Common Prayer.

Now We hereby further enjoin you, or any Ten or more of you, after you have completed and reported on the matters referred to in the former part of this Commission, to inquire into and consider the Proper Lessons so appointed to be read as aforesaid, and the Table of First and Second Lessons contained in the said Book of Common Prayer, with the view of suggesting and reporting to Us whether any and what alterations and amendments may be advantageously made in the Selection of Lessons to be read at the time of Divine Service.

And for the better discovery of the truth in the Premises We do by these Presents give and grant unto you, or any Ten or more of you, full power and authority to call before you, or any Ten or more of you, such persons as you shall judge necessary, by whom you may be the better informed of the truth in the Premises, and to inquire of the Premises and every part thereof by all other lawful ways and means whatsoever.

And Our further Will and Pleasure is, that you Our said Commissioners do, with as little delay as may be consistent with a due discharge of the duties hereby imposed upon you, certify unto Us, under your Hands and Seals, or under the Hands and Seals of any Ten or more of you, your several proceedings in the Premises.

And We do further will and command, and by these Presents ordain, that this Our Commission shall continue in full force and virtue, and that you Our said Commissioners, or any Ten or more of you, shall and may from time to time proceed in the execution thereof, and of every matter or thing therein contained, although the same be not continued from time to time by adjournment.

And for your assistance in the execution of this Our Commission We have made choice of Our trusty and well-beloved William Francis Kemp, Esquire, Barrister-at-Law, to be Secretary to this Our Commission, and to attend you, whose services and assistance We require you to use, from time to time, as occasion may require.

Given at Our Court at Saint James's, the sixteenth day of January, one thousand eight hundred and sixty-nine, in the thirty-second year of Our Reign,

By Her Majesty's Command,
H. A. BRUCE.

THIRD REPORT.

TO THE QUEEN'S MOST EXCELLENT MAJESTY.

1. In this Third Report, which we have now the honour of presenting to Your Majesty, we desire humbly to offer our recommendations on a separate but highly important portion of the work which Your Majesty has been pleased to assign to us.

2. In Your Majesty's Commission we were commanded to inquire into the subject of the "Proper Lessons appointed to be read in Morning and Evening Prayer on the Sundays "and Holy-days throughout the year" and "the Calendar, with the Table of First and "Second Lessons contained in the Book of Common Prayer," with the view of suggesting and reporting "whether any and what alterations and amendments may be "advantageously made in the selection of Lessons to be read at the time of Divine "Service." We now desire to lay before Your Majesty the result of inquiries and deliberations which have been specially directed to this subject for upwards of two years.

3. We felt it incumbent upon us carefully to consider the many schemes which have been published or have been privately submitted to us upon this subject. After much deliberation, we have come to the conclusion that it is expedient to read, as now, at each Service on ordinary days, one Lesson from the Old Testament, and another from the New Testament, generally according to the order of the Books.

4. On a careful revision, however, of the present Table of Lessons, we have thought it desirable to vary and shorten many of them. We have disregarded to some extent the present division of chapters when the continuity of the subject seemed to render such a course desirable. And while we have not felt ourselves justified in recommending any omission in the passages selected, we have endeavoured so to arrange the Lessons as to include whatever might be most conducive to edification when read in the general congregation.

5. In the Schedule to this Report will be found the Revised Table of Lessons Proper for Sundays, the Revised Table of Lessons Proper for Holy-days, and the Revised Table of Daily First and Second Lessons.

6. It will be seen from this Schedule that, on the one hand, we have introduced many passages of Scripture (*e.g.* from the Books of Chronicles and from the Book of the Prophet Ezekiel) which are not now read in Public Worship. On the other hand, we have largely reduced the number of Lessons taken from the Apocrypha, so that, instead of twenty-six Lessons taken from it for Holy-days, there will now be only four, and instead of one hundred and six for ordinary days there will now be only forty. The New Testament Lessons are so arranged that the whole of that which is now read three times, will be read twice in the course of the year, once in the morning and once in the evening. The yearly Calendar will be closed with twenty-two Lessons from the Book of the Revelation of St. John the Divine.

7. For the Proper Lessons on Holy-days many passages have been chosen which we think will be found more appropriate than those in the existing Table. Lessons for Ash-Wednesday are provided, and the series of Lessons for the Holy Week is now made complete.

8. A second series of Lessons for Evensong on Sundays has been also provided, to be used either as alternative Lessons at the Second Service, or at a Third Service if such service be thought desirable. Where there is a Third Service, we propose to leave to the Minister discretion to read for the Second Lesson any chapter or appointed Lesson out of the Four Gospels which he may think it expedient to select. We further propose that upon occasions to be approved by the Ordinary other Lessons may, with his consent, be substituted for those which are appointed in the Calendar.

9. We feel it our duty to state to Your Majesty that we deemed it expedient to submit privately the Tables of Lessons thus revised by us to the Archbishops and

Bishops of England and Ireland, to the Deans of Cathedral Churches, and to the Theological Professors of the Universities of Oxford, Cambridge, Dublin, and Durham. To the suggestions which we received we have given full consideration, and we have adopted those which seemed to us to be improvements on our original proposals.

10. We cannot conclude this Report, which we now submit to Your Majesty's consideration, without expressing our humble but earnest hope that it may please Almighty God to bless our labours to the advancement of His glory, and to the fuller knowledge of His most Holy Word and Will.

A. C. CANTUAR. (L.S.)
M. G. ARMAGH. (L.S.)
STANHOPE. (L.S.)
CARNARVON. (L.S.)
HARROWBY. (L.S.)
BEAUCHAMP. (L.S.)
S. WINTON. (L.S.)
C. ST. DAVID'S. (L.S.)
C. J. GLOUCESTER AND BRISTOL. (L.S.)
WILLIAM CHESTER. (L.S.)
HARVEY CARLISLE. (L.S.)
PORTMAN. (L.S.)
EBURY. (L.S.)
SPENCER H. WALPOLE. (L.S.)
JOSEPH NAPIER.* (L.S.)
ROBERT PHILLIMORE. (L.S.)
TRAVERS TWISS. (L.S.)
JOHN ABEL SMITH. (L.S.)
A. J. B. BERESFORD HOPE. (L.S.)
J. G. HUBBARD. (L.S.)
CHARLES BUXTON. (L.S.)
ARTHUR P. STANLEY. (L.S.)
J. A. JEREMIE. (L.S.)
R. PAYNE SMITH. (L.S.)
HENRY VENN. (L.S.)
W. G. HUMPHRY. (L.S.)
ROBT. GREGORY. (L.S.)
THOMAS WALTER PERRY. (L.S.)

* As I understand the terms of Her Majesty's Commission, I consider that this Report should not have been presented until after our enquiries on all the other matters referred to in the Commission had been completed. Subject to this observation, and in deference to the view taken by my colleagues, I have added my signature to this Report.

JOSEPH NAPIER.

W. F. KEMP, *Secretary.*

Jerusalem Chamber,
Westminster Abbey,
January 12th, 1870.

SCHEDULE.

REVISED TABLE OF LESSONS PROPER

FOR

SUNDAYS.

	Mattins.		Evensong.		
Sundays of Advent.					
The First	Isaiah	i.	Isaiah	ii. or Isaiah	iv. *v.* 2
Second	—	v.	—	xi. to *v.* 11	xxiv.
Third	—	xxv.	—	xxvi.	— xxviii. *v.* 5 to v. 19
Fourth	—	xxx. to v. 27	—	xxxii.	— xxxiii. *v.* 2 to v. 23
Sundays after Christmas.					
The First	—	xxxv.	—	xxxviii.	xl.
Second	—	xlii.	—	xliii.	xliv.
Sundays after the Epiphany.					
The First	—	li.	—	lii. *v.* 13 & liii.	liv
Second	—	lv.	—	lvii.	lxi.
Third	—	lxii.	—	lxv.	lxvi.
Fourth	Job	xxvii.	Job	xxviii.	Job xxix.
Fifth	Proverbs	i.	Proverbs	iii.	Proverbs viii.
Sixth	—	ix.	—	xi.	xv.
Septuagesima	Gen.	i. & ii. to *v.* 4	Genesis	ii. *v.* 4	Job xxxviii.
Second Lesson	Rev.	xxi. to *v.* 9	Rev. xxi. *v.* 9 to xxii. *v.* 6		
Sexagesima	Gen.	iii.	Genesis	vi.	Genesis viii.
Quinquagesima	—	ix. to *v.* 20	—	xii.	xiii.
Sundays in Lent.					
The First	—	xix. *v.* 12 to *v.* 30	—	xxii. to *v.* 20	xxiii.
Second	—	xxvii to *v.* 41	—	xxviii.	xxxii.
Third	—	xxxvii.	—	xxxix.	xl.
Fourth	—	xlii.	—	xliii.	xlv.
Fifth	Exodus	iii.	Exodus	v.	Exodus vi. to *v.* 14
Sixth	—	ix.	—	x.	xi.
Second Lesson	Matt.	xxvi.	Luke	xix. *v.* 28	Luke xx. *v.* 9 to *v.* 21
Easter Day	Exodus	xii. to *v.* 29	Exodus	xii. *v.* 29	Exodus xiv.
Second Lesson	Rev.	i. *v.* 10 to *v.* 19	John xx. *v.* 11. to *v.* 19		Rev. v.
Sundays after Easter.					
The First	Num.	xvi. to *v.* 36	Num.	xvi. *v.* 36	Num. xvii. to *v.* 12
Second Lesson	1 Cor.	xv. to *v.* 29	John xx. *v.* 24 to *v.* 30		
Second	Num.	xx. to *v.* 14	Num. xx. *v.* 14 to xxi. *v.* 10		— xxi. *v.* 10
Third	—	xxii.	—	xxiii.	— xxiv.
Fourth	Deut.	iv. to *v.* 23	Deut. iv. *v.* 23 to *v.* 41		Deut. v.
Fifth	—	vi.	—	ix.	— x.
Sunday after Ascension Day.	—	xxx.	—	xxxiv.	Joshua i.
Whitsunday	—	xvi. to *v.* 18	Isaiah	xi.	Ezekiel xxxvi. *v.* 25
Second Lesson	Rom.	viii. to *v.* 18	Gal.	v. *v.* 16	Acts xviii. *v.* 24 to xix. *v.* 21.
Trinity Sunday	Isaiah	vi. to *v.* 11	Gen.	xviii.	Gen. i. & ii. to *v.* 4
Second Lesson	Rev.	i. to *v.* 9	Eph.	4. to *v.* 17	Matt. iii.
Sundays after Trinity.					
The First	Josh. iii. *v.* 7 to iv. *v.* 15		Josh. v. *v.* 13 to vi. *v.* 21		Joshua xxiv.
Second	Judges	iv.	Judges	v.	Judges vi. *v.* 11
Third	1 Sam.	ii. to *v.* 27	1 Sam.	iii.	1 Sam. iv. to *v.* 19
Fourth	—	xii.	—	xiii.	Ruth i.
Fifth	—	xv. to *v.* 24	—	xvi.	1 Sam. xvii.
Sixth	2 Sam.	i.	2 Sam.	xii. to *v.* 24	2 Sam. xviii.
Seventh	1 Chron.	xxi.	1 Chron.	xxii.	1 Chron. xxviii. to *v.* 21
Eighth	— xxix. *v.* 9 to *v.* 29		2 Chron.	i.	1 Kings iii.
Ninth	1 Kings	x. to *v.* 25	1 Kings	xi. to *v.* 15	— xi. *v.* 26
Tenth	—	xii.	—	xiii.	— xvii.
Eleventh	—	xviii.	—	xix.	— xxi.
Twelfth	—	xxii. to *v.* 41	2 Kings	ii. to *v.* 16	2 Kings iv, *v.* 8 to *v.* 38
Thirteenth	2 Kings	v.	—	vi. to *v.* 24	— vii.
Fourteenth	—	ix.	—	x. to *v.* 32	— xiii.
Fifteenth	—	xviii.	—	xix.	— xxiii. to *v.* 31
Sixteenth	2 Chron.	xxxvi.	Nehem. i. & ii. to *v.* 9		Nehem. viii.
Seventeenth	Jerem.	v.	Jerem.	xxii.	Jerem. xxxv.
Eighteenth	—	xxxvi.	Ezekiel	ii.	Ezekiel xiii. to *v.* 17
Nineteenth	Ezekiel	xiv.	—	xviii.	— xxiv. *v.* 15
Twentieth	—	xxxiv.	—	xxxvii.	Daniel i.
Twenty-first	Daniel	iii.	Daniel	iv.	— v.
Twenty-second	—	vi.	—	vii. *v.* 9	— xii.
Twenty-third	Hosea	xiv.	Joel	ii. *v.* 21	Joel iii. *v.* 9
Twenty-fourth	Amos	iii.	Amos	v.	Amos ix.
Twenty-fifth	Micah iv. & v. to *v.* 8		Micah	vi.	Micah vii.
Twenty-sixth	Habakkuk	ii.	Habakkuk	iii.	Zephaniah iii.
Twenty-seventh	Eccles.	xi. and xii.	Haggai	ii. to *v.* 10.	Malachi iii. & iv.

NOTE.—That the Lessons appointed in the above Table for the Twenty-seventh Sunday after Trinity shall always be read on the Sunday next before Advent.

If there be a third Service on Sundays, the Second Lesson for that Service may be any Chapter from the four Gospels, or any Lesson appointed in the Calendar from the four Gospels, at the discretion of the Minister, except on those Sundays for which alternative Second Lessons are specially appointed in the above Table.

REVISED TABLE OF LESSONS PROPER

FOR

HOLY-DAYS.

	Mattins.	Evensong.
St. Andrew.		
1 Lesson	Isaiah liv.	Isaiah lxv. to *v.* 17
2 Lesson	John i. *v.* 35 to *v.* 43	John xii. *v.* 20 to *v.* 42
St. Thomas.		
1 Lesson	Job xlii. to *v.* 7	Isaiah xxxv.
2 Lesson	John xx. *v.* 19 to *v.* 24	John xiv. to *v.* 8
Nativity of Christ.		
1 Lesson	Isaiah ix. to *v.* 8	Isaiah vii. *v.* 10 to *v.* 17
2 Lesson	Luke ii. to *v.* 15	Tit. iii. *v.* 4 to *v.* 9
St. Stephen. 1 Lesson	Genesis iv. to *v.* 11	2 Chron. xxiv. *v.* 15 to *v.* 23
2 Lesson	Acts vi.	Acts viii. to *v.* 9
St. John Evangelist.		
1 Lesson	Exod. xxxiii. *v.* 9	Isaiah vi.
2 Lesson	John xiii. *v.* 23 to *v.* 36	Rev. i.
Innocents' Day.		
1 Lesson	Jerem. xxxi. to *v.* 18	Baruch iv. *v.* 21 to *v.* 31
Circumcision.		
1 Lesson	Gen. xvii. *v.* 9	Deut. x. *v.* 12
2 Lesson	Rom. ii. *v.* 17	Col. ii. *v.* 8 to *v.* 18
Epiphany.		
1 Lesson	Isaiah lx.	Isaiah xlix. *v.* 13 to *v.* 24
2 Lesson	Luke iii. *v.* 15 to *v.* 23	John ii. to *v.* 12
Conversion of St. Paul.		
1 Lesson	Isaiah xlix. to *v.* 13	Jerem. i. to *v.* 11
2 Lesson	Gal. i. *v.* 11	Acts xxvi. to *v.* 21
Purification of the Virgin Mary.		
1 Lesson	Exod. xiii. to *v.* 17	Haggai ii. to *v.* 10
St. Matthias.		
1 Lesson	1 Sam. ii. *v.* 27 to *v.* 36	Isaiah xxii. *v.* 15
Annunciation of our Lady.		
1 Lesson	Gen. iii. to *v.* 16	Isaiah lii. *v.* 7 to *v.* 13
Ash Wednesday.		
1 Lesson	Isaiah lviii. to *v.* 13	Jonah iii.
2 Lesson	Mark ii. *v.* 13 to *v.* 23	Hebrews xii. *v.* 3 to *v.* 18
Monday bef. Easter.		
1 Lesson	Lament. i. to *v.* 15	Lament. ii. *v.* 13
2 Lesson	John xiv. to *v.* 15	John xiv. *v.* 15
Tuesday bef. Easter.		
1 Lesson	Lam. iii. to *v.* 34	Lament. iii. *v.* 34
2 Lesson	John xv. to *v.* 14	John xv. *v.* 14
Wedn. bef. Easter.		
1 Lesson	Lam. iv. to *v.* 21	Daniel ix. *v.* 20
2 Lesson	John xvi. to *v.* 16	John xvi. *v.* 16
Thursd. bef. Easter.		
1 Lesson	Hosea xiii. to *v.* 15	Hosea xiv.
2 Lesson	John xvii.	John xiii. to *v.* 36
Good Friday.		
1 Lesson	Gen. xxii. to *v.* 20	Isaiah lii. *v.* 13 & liii.
2 Lesson	John xviii.	1 Peter ii.
Easter Even.		
1 Lesson	Zechariah ix.	Hosea v. *v.* 8 to vi. *v.* 4
2 Lesson	Luke xxiii. *v.* 50	Rom. vi. to *v.* 14
Monday in Easter Week. 1 Lesson	Exod. xv. to *v.* 22	Cant. ii. *v.* 10
2 Lesson	Luke xxiv. to *v.* 13	Matt. xxviii. to *v.* 10
Tuesday in Easter Week. 1 Lesson	2 Kings xiii. *v.* 14 to *v.* 22	Ezek. xxxvii. to *v.* 15
2 Lesson	John xxi. to *v.* 15	John xxi. *v.* 15
St. Mark. 1 Lesson	Isaiah lxii. *v.* 6	Ezek. i. to *v.* 15
SS. Philip & James.		
1 Lesson	Isaiah lxi.	Zech. iv.
2 Lesson	John i. *v.* 43	
Ascension Day.		
1 Lesson	Dan. vii. *v.* 9 to *v.* 15	2 Kings ii. to *v.* 16
2 Lesson	Luke xxiv. *v.* 44	Hebrews iv.
Monday in Whitsun Week. 1 Lesson	Gen. xi. to *v.* 10	Num. xi. *v.* 16 to *v.* 31
2 Lesson	1 Cor. xii. to *v.* 14	1 Cor. xii. *v.* 27 & xiii.
Tuesday in Whitsun Week. 1 Lesson	Joel ii. *v.* 21	Micah iv. to *v.* 8
2 Lesson	1 Thess. v. *v.* 12 to *v.* 24	1 John iv. to *v.* 14
St. Barnabas.		
1 Lesson	Deut. xxxiii. to *v.* 12	Nahum i.
2 Lesson	Acts iv. *v.* 31	Acts xiv. *v.* 8
St. John Baptist.		
1 Lesson	Malachi iii. to *v.* 7	Malachi iv.
2 Lesson	Matt. iii.	Matt. xiv. to *v.* 13
St. Peter. 1 Lesson	Ezek. iii. *v.* 4 to *v.* 15	Zech. iii.
2 Lesson	John xxi. *v.* 15 to *v.* 23	Acts iv. *v.* 8 to *v.* 23
St. James. 1 Lesson	2 Kings i. to *v.* 16	Jer. xxvi. *v.* 8 to *v.* 16
2 Lesson	Luke ix. *v.* 51 to *v.* 57	
St. Bartholomew.		
1 Lesson	Gen. xxviii. *v.* 10 to *v.* 18	Deut. xviii. *v.* 15
St. Matthew. 1 Lesson	1 Kings xix. *v.* 15	1 Chron. xxix. to *v.* 20
St. Michael.		
1 Lesson	Gen. xxxii.	Dan. x. *v.* 4
2 Lesson	Acts xii. *v.* 5 to *v.* 18	Rev. xiv. *v.* 14
St. Luke. 1 Lesson	Isaiah lv.	Ecclus. xxxviii. to *v.* 15
SS. Simon and Jude.		
1 Lesson	Isaiah xxviii. *v.* 9 to *v.* 17	Jerem. iii. *v.* 12 to *v.* 19
All Saints. 1 Lesson	Wisd. iii. to *v.* 10	Wisd. v. to *v.* 17
2 Lesson	Heb. xi. *v.* 33 & xii. to *v.* 7	Rev. xix. to *v.* 17

Note.—That if any of these Holy-days fall upon a Sunday, not being the first Sunday in Advent, Easter Day, Whitsunday or Trinity Sunday, the Lessons appointed either for the Sunday or for the Holy-day may be read at the discretion of the Minister.

REVISED TABLE OF DAILY FIRST AND SECOND LESSONS.

JANUARY hath 31 Days.

	Morning Prayer.		*Evening Prayer.*	
	First Lesson.	Second Lesson.	First Lesson.	Second Lesson.
1	Circumcision.	—	—	—
2	Genesis i. to *v.* 20	Matt. i. *v.* 18.	Genesis i. *v.* 20 to ii. *v.* 4	Acts i.
3	— ii. *v.* 4	— ii.	— iii. to *v.* 20	— ii. to *v.* 22
4	— iii. *v.* 20 to iv. *v.* 16	— iii.	— iv. *v.* 16	— ii. *v.* 22
5	— v. to *v.* 28	— iv to *v.* 23	— v. *v.* 28 to vi. *v.* 9.	— iii.
6	Epiphany.	—	—	—
7	Genesis vi. *v.* 9	Matt. iv. *v.* 23 to v. *v.* 13	Genesis vii.	Acts iv. to *v.* 32
8	— viii.	— v. *v.* 13 to *v.* 33	— ix. to *v.* 20	— iv. *v.* 32 to v. *v.* 17
9	— xi. to *v.* 10	— v. *v.* 33	— xii.	— v. *v.* 17
10	— xiii.	— vi. to *v.* 19	— xiv.	— vi.
11	— xv.	— vi. *v.* 19 to vii. *v.* 7	— xvi.	— vii. to *v.* 35
12	— xvii. to *v.* 23	— vii. *v.* 7	— xviii. to *v.* 17	— vii. *v.* 35 to viii. *v.* 5
13	— xviii. *v.* 17	— viii. to *v.* 18	— xix. *v.* 12 to *v.* 30	— viii. *v.* 5 to *v.* 26
14	— xx.	— viii. *v.* 18	— xxi. to *v.* 22	— viii. *v.* 26
15	— xxi. *v.* 33 to xxii. *v.* 20	— ix. to *v.* 18	— xxiii.	— ix. to *v.* 23
16	— xxiv. to *v.* 29.	— ix. *v.* 18	— xxiv. *v.* 29 to *v.* 52	— ix. *v.* 23
17	— xxiv. *v.* 52	— x. to *v.* 24	— xxv. *v.* 5 to *v.* 19	— x. to *v.* 24
18	— xxv. *v.* 19	— x. *v.* 24	— xxvi. to *v.* 18	— x. *v.* 24
19	— xxvi. *v.* 18	— xi.	— xxvii. to *v.* 30	— xi.
20	— xxvii. *v.* 30	— xii. to *v.* 22	— xxviii.	— xii.
21	— xxix. to *v.* 21	— xii. *v.* 22	— xxxi. to *v.* 25	— xiii. to *v.* 26
22	— xxxi. *v.* 36	— xiii. to *v.* 24	— xxxii. to *v.* 22	— xiii. *v.* 26
23	— xxxii. *v.* 22	— xiii. *v.* 24 to *v.* 53	— xxxiii.	— xiv.
24	— xxxv. to *v.* 21	— xiii. *v.* 53 to xiv. *v.* 13	— xxxvii. to *v.* 12	— xv. to *v.* 30
25	Conv. of St. Paul.	—	—	—
26	Genesis xxxvii. *v.* 12	Matt. xiv. *v.* 13	Genesis xxxix.	Acts xv. *v.* 30 to xvi. *v.* 16
27	— xl.	— xv. to *v.* 21	— xli. to *v.* 17	— xvi. *v.* 16
28	— xli. *v.* 17 to *v.* 53	— xv. *v.* 21	— xli. *v.* 53 to xlii. *v.* 25	— xvii. to *v.* 16
29	— xlii. *v.* 25	— xvi. to *v.* 24	— xliii. to *v.* 25	— xvii. *v.* 16
30	— xliii. *v.* 25 to xliv. *v.* 14	— xvi. *v.* 24 to xvii. *v.* 14	— xliv. *v.* 14	— xviii. to *v.* 24
31	— xlv. to *v.* 25	— xvii. *v.* 14	— xlv. *v.* 25 to xlvi. *v.* 8.	— xviii. *v.* 24 to xix *v.* 21

FEBRUARY hath 28 Days,
and in every Leap Year 29 Days.

	Morning Prayer.		*Evening Prayer.*	
	First Lesson.	Second Lesson.	First Lesson.	Second Lesson.
1	Genesis xlvi. *v.* 26 to xlvii. *v.* 13	Matt. xviii. to *v.* 21	Genesis xlvii. *v.* 13	Acts xix. *v.* 21
2	Purif. Virgin Mary.	— xviii. *v.* 21 to xix. *v.* 3	——	— xx. to *v.* 17
3	Genesis xlviii.	— xix. *v.* 3 to *v.* 27	Genesis xlix.	— xx. *v.* 17
4	— l.	— xix. *v.* 27 to xx. *v.* 17	Exodus i.	— xxi. to *v.* 17
5	Exodus ii.	— xx. *v.* 17	— iii.	— xxi. *v.* 17 to *v.* 37
6	— iv. to *v.* 24	— xxi. to *v.* 23	— iv. *v.* 27 to v. *v.* 15	— xxi. *v.* 37 to xxii. *v.* 23
7	— v. *v.* 15 to vi. *v.* 14	— xxi. *v.* 23	— vi. *v.* 28 to vii. *v.* 14	— xxii. *v.* 23 to xxiii. *v.* 12
8	— vii. *v.* 14	— xxii. to *v.* 15	— viii. to *v.* 20	— xxiii. *v.* 12
9	— viii. *v.* 20 to ix. *v.* 13	— xxii. *v.* 15 to *v.* 41	— ix. *v.* 13	— xxiv.
10	— x. to *v.* 21	— xxii. *v.* 41 to xxiii. *v.* 13	— x. *v.* 21 & xi.	— xxv.
11	— xii. to *v.* 21	— xxiii. *v.* 13	— xii. *v.* 21 to *v.* 43	— xxvi.
12	— xii. *v.* 43 to xiii. *v.* 17	— xxiv. to *v.* 29	— xiii. *v.* 17 to xiv. *v.* 10	— xxvii. to *v.* 18
13	— xiv. *v.* 10	— xxiv. *v.* 29	— xv. to *v.* 22	— xxvii. *v.* 18
14	— xv. *v.* 22 to xvi. *v.* 11	— xxv. to *v.* 31	— xvi. *v.* 11	— xxviii. to *v.* 17
15	— xvii.	— xxv. *v.* 31	— xviii.	— xxviii. *v.* 17
16	— xix.	— xxvi. to *v.* 31	— xx. to *v.* 22	Romans i.
17	— xxi. to *v.* 18	— xxvi. *v.* 31 to *v.* 57	— xxii. *v.* 21 to xxiii. *v.* 10	— ii. to *v.* 17
18	— xxiii. *v.* 14	— xxvi. *v.* 57	— xxiv.	— ii. *v.* 17
19	— xxv. to *v.* 23	— xxvii. to *v.* 27	— xxviii. to *v.* 13	— iii.
20	— xxviii. *v.* 29 to *v.* 42	— xxvii *v.* 27 to *v.* 57	— xxix. *v.* 35 to xxx. *v.* 11	— iv.
21	— xxxi.	— xxvii. *v.* 57	— xxxii. to *v.* 15	— v.
22	— xxxii. *v.* 15	— xxviii.	— xxxiii. to *v.* 12	— vi.
23	— xxxiii. *v.* 12 to xxxiv. *v.* 10	Mark i. to *v.* 21	— xxxiv. *v.* 10 to *v.* 27	— vii.
24	St. Matthias, Ap.	— i. *v.* 21	——	— viii. to *v.* 18
25	Exodus xxxiv. *v.* 27	— ii. to *v.* 23	Exodus xxxv. *v.* 29 to xxxvi. *v.* 8	— viii. *v.* 18
26	— xxxix. *v.* 30	— ii. *v.* 23 to iii. *v.* 13	— xl. to *v.* 17	— ix. to *v.* 19
27	— xl. *v.* 17	— iii. *v.* 13	Levit. ix. *v.* 22 to x. *v.* 12	— ix. *v.* 19
28	Levit. xiv. to *v.* 23	— iv. to *v.* 35	— xvi. to *v.* 23	— x.
29	— xix. to *v.* 19	Matt. vii.	— xix. *v.* 30 to xx. *v.* 9	— xii.

MARCH hath 31 Days.

	Morning Prayer.		*Evening Prayer.*	
	First Lesson.	Second Lesson.	First Lesson.	Second Lesson.
1	Levit. xxv to *v.* 18	Mark iv. *v.* 35 to v. *v.* 21	Levit. xxv. *v.* 18 to *v.* 44	Romans xi. to *v.* 25
2	— xxvi. to *v.* 21	— v. *v.* 21	— xxvi. *v.* 21	— xi. *v.* 25
3	Numbers vi.	— vi. to *v.* 14	Numbers ix. *v.* 15 to x. *v.* 11	— xii.
4	— x. *v.* 11	— vi. *v.* 14 to *v.* 30	— xi. to *v.* 24	— xiii.
5	— xi. *v.* 24	— vi. *v.* 30	— xii.	— xiv. and xv. to *v.* 8
6	— xiii. *v.* 17	— vii. to *v.* 24	— xiv. to *v.* 26	— xv. *v.* 8
7	— xiv. *v* 26.	— vii. *v.* 24 to viii. *v.* 10	— xvi. to *v.* 23	— xvi.
8	— xvi. *v.* 23	— viii. *v.* 10 to ix. *v.* 2	— xvii.	1 Cor. i. to *v.* 26
9	— xx. to *v.* 14	— ix. *v.* 2 to *v.* 30	— xx. *v.* 14	— i. *v.* 26 & ii.
10	— xxi. to *v.* 10	— ix. *v.* 30	— xxi. *v.* 10 to *v.* 32.	— iii.
11	— xxii. to *v.* 22	— x. to *v.* 32	xxii. *v.* 22.	— iv. to *v.* 18
12	— xxiii.	— x. *v.* 32	— xxiv.	— iv. *v.* 18 & v.
13	— xxv.	— xi. to *v.* 27	— xxvii. *v.* 12	— vi.
14	Deuteron. i. to *v.* 19	— xi. *v.* 27 to xii. *v.* 13	Deuteron. i. *v.* 19	— vii. to *v.* 25
15	— ii. to *v.* 26	— xii. *v.* 13 to *v.* 35	— ii. *v.* 26 to iii. *v.* 18	— vii. *v.* 25
16	— iii. *v.* 18	— xii. *v.* 35 to xiii. *v.* 14	— iv. to *v.* 25	— viii.
17	— iv. *v.* 25 to *v.* 41	— xiii. *v.* 14	— v. to *v.* 22	— ix.
18	— v. *v.* 22	— xiv. to *v.* 27	— vi.	— x. & xi. *v.* 1
19	— vii. to *v.* 12	— xiv. *v.* 27 to *v.* 53	— vii. *v.* 12	— xi. *v.* 2 to *v.* 17
20	— viii.	— xiv. *v.* 53	— x. *v.* 8	— xi. *v.* 17
21	— xi. to *v.* 18	— xv. to *v.* 42	— xi. *v.* 18	— xii. to *v.* 28
22	— xv. to *v.* 16	— xv. *v.* 42 & xvi.	— xvii. *v.* 8	— xii. *v.* 28 & xiii.
23	— xviii. *v.* 9	Luke i. to *v.* 26	— xxiv. *v.* 5	— xiv. to *v.* 20
24	— xxvi.	— i. *v.* 26 to *v.* 46	— xxvii.	— xiv. *v.* 20
25	Annun. Virgin Mary	— i. *v.* 46	——	— xv. to *v.* 35
26	Deuteron. xxviii. to *v.* 15	— ii. to *v.* 21	Deuteron. xxviii. *v.* 15 to *v.* 47	— xv. *v.* 35
27	— xxviii. *v.* 47	— ii. *v.* 21	— xxix. *v.* 9	— xvi.
28	— xxx.	— iii. to *v.* 23	— xxxi. to *v.* 14	2 Cor. i. to *v.* 23
29	— xxxi. *v.* 14 to *v.* 30	— iv. to *v.* 16	— xxxi. *v.* 30 to xxxii. *v.* 44	— i. *v.* 23 to ii. *v.* 14
30	— xxxii. *v.* 44	— iv. *v.* 16	— xxxiii.	— ii. *v.* 14 & iii.
31	— xxxiv.	— v. to *v.* 17	Joshua i.	— iv.

APRIL hath 30 Days.

	Morning Prayer.		*Evening Prayer.*	
	First Lesson.	Second Lesson.	First Lesson.	Second Lesson.
1	Joshua ii.	Luke v. *v.* 17	Joshua iii.	2 Cor. v.
2	— iv.	— vi. to *v.* 20	— v.	— vi. & vii. *v.* 1
3	— vi.	— vi. *v.* 20	— vii.	— vii. *v.* 2
4	— ix. *v.* 3	— vii. to *v.* 24	— x. to *v.* 16	— viii.
5	— xxi. *v.* 43 to xxii. *v.* 11	— vii. *v.* 24	— xxii. *v.* 11	— ix.
6	— xxiii.	— viii. to *v.* 26	— xxiv.	— x.
7	Judges ii.	— viii. *v.* 26	Judges iv.	— xi. to *v.* 30
8	— v.	— ix. to *v.* 28	— vi. to *v.* 24	— xi. *v.* 30 to xii. *v.* 14
9	— vi. *v.* 24	— ix. *v.* 28 to *v.* 51	— vii.	— xii. *v.* 14 & xiii.
10	— viii. *v.* 32 to ix. *v.* 25	— ix. *v.* 51 to x. *v.* 17	— x.	Gal. i.
11	— xi. to *v.* 29	— x. *v.* 17	— xi. *v.* 29	— ii.
12	— xiii.	— xi. to *v.* 29	— xiv.	— iii.
13	— xv.	— xi. *v.* 29	— xvi.	— iv. to *v.* 21
14	Ruth i.	— xii. to *v.* 35	Ruth ii.	— iv. *v.* 21 to v. *v.* 13
15	— iii.	— xii. *v.* 35	— iv.	— v. *v.* 13
16	1 Samuel i.	— xiii. to *v.* 18	1 Samuel ii. to *v.* 21	— vi.
17	ii. *v.* 21	— xiii. *v.* 18	— iii.	Eph. i.
18	— iv.	— xiv. to *v.* 25	— v.	— ii.
19	— vi.	— xiv. *v.* 25 to xv. *v.* 11	— vii.	— iii.
20	— viii.	— xv. *v.* 11	— ix.	— iv. to *v.* 25
21	— x.	— xvi.	— xi.	— iv. *v.* 25 to v. *v.* 22.
22	— xii.	— xvii. to *v.* 20	— xiii.	— v. *v.* 22 to vi. *v.* 10
23	— xiv. to *v.* 24	— xvii. *v.* 20	— xiv. *v.* 24 to *v.* 47	— vi. *v.* 10
24	— xv.	— xviii. to *v.* 31	— xvi.	Phil. i.
25	St. Mark, Evang.	— xviii. *v.* 31 to xix. *v.* 11	——	— ii.
26	1 Samuel xvii. to *v.* 31	— xix. *v.* 11 to *v.* 28	1 Samuel xvii. *v.* 31 to *v.* 55	— iii.
27	— xvii. *v.* 55 to xviii. *v.* 17	— xix. *v.* 28	— xix.	— iv.
28	— xx. to *v.* 18	— xx. to *v.* 27	xx. *v.* 18	Col. i. to *v.* 21
29	— xxi.	— xx. *v.* 27 to xxi. *v.* 5	— xxii.	— i. *v.* 21 to ii. *v.* 8
30	— xxiii.	— xxi. *v.* 5	— xxiv. & xxv. *v.* 1.	— ii. *v.* 8

MAY hath 31 Days.

	Morning Prayer.		Evening Prayer.	
	First Lesson.	Second Lesson.	First Lesson.	Second Lesson.
1	St. Philip and St. James, App.	—	—	Colossians iii. to *v.* 18
2	1 Samuel xxvi.	Luke xxii. to *v.* 31	1 Samuel xxviii. *v.* 3.	— iii. *v.* 18 to iv. *v.* 7
3	— xxxi.	— xxii. *v.* 31 to *v.* 54	2 Samuel i.	— iv. *v.* 7
4	2 Samuel iii. *v.* 17	— xxii. *v.* 54	— iv.	1 Thess. i.
5	— vi.	— xxiii. to *v.* 26	— vii. to *v.* 18	— ii.
6	— vii. *v.* 18	— xxiii. *v.* 26 to *v.* 50	— ix.	— iii.
7	— xi.	— xxiii. *v.* 50 to xxiv. *v.* 13	— xii. to *v.* 24	— iv.
8	— xiii. *v.* 38 to xiv. *v.* 26	— xxiv. *v.* 13	— xv. to *v.* 16	— v.
9	— xv. *v.* 16	John i. to *v.* 29	— xvi. to *v.* 15	2 Thess. i.
10	— xvi. *v.* 15 to xvii. *v.* 24	— i. *v.* 29	— xvii. *v.* 24 to xviii. *v.* 18	— ii.
11	— xviii. *v.* 18	— ii.	— xix. to *v.* 24	— iii.
12	— xix. *v.* 24	— iii. to *v.* 22	— xxi. to *v.* 15	1 Tim. i. to *v.* 18
13	— xxiii. to *v.* 24	— iii. *v.* 22	— xxiv.	— i. *v.* 18, & ii.
14	1 Kings i. to *v.* 28	— iv. to *v.* 31	1 Kings i. *v.* 28 to *v.* 49	— iii.
15	1 Chron. xxix. *v.* 10	— iv. *v.* 31	— iii.	— iv.
16	1 Kings iv. *v.* 20	— v. to *v.* 24	— v.	— v.
17	— vi. to *v.* 15	— v. *v.* 24	— viii. to *v.* 22	— vi.
18	— viii. *v.* 22 to *v.* 54	— vi. to *v.* 22	— viii. *v.* 54 to ix. *v.* 10	2 Tim. i.
19	— x.	— vi. *v.* 22 to *v.* 41	— xi. to *v.* 26	— ii.
20	— xi. *v.* 26	— vi. *v.* 41	— xii. to *v.* 25	— iii.
21	— xii. *v.* 25 to xiii. *v.* 11	— vii. to *v.* 25	— xiii. *v.* 11	— iv.
22	— xiv. to *v.* 21	— vii. *v.* 25	— xv. *v.* 25 to xvi. *v.* 8.	Titus i.
23	— xvi. *v.* 8	— viii. to. *v.* 31	— xvii.	— ii.
24	— xviii. to *v.* 17	— viii. *v.* 31	— xviii. *v.* 17	— iii.
25	— xix.	— ix. to *v.* 39	— xxi.	Philemon
26	— xxii. to *v.* 41	— ix. *v.* 39 to x. *v.* 22	2 Kings i.	Hebrews i.
27	2 Kings ii.	— x. *v.* 22	— iv. *v.* 8	— ii. & iii. to *v.* 7
28	— v.	— xi. to *v.* 17	— vi. to *v.* 24	— iii. *v.* 7 to iv. *v.* 14
29	— vi. *v.* 24	— xi. *v.* 17 to *v.* 47	— vii.	— iv. *v.* 14 & v.
30	— viii. to *v.* 16	— xi. *v.* 47 to xii. *v.* 20	— ix.	— vi.
31	— x. to *v.* 18	— xii. *v.* 20	— x. *v* 18	— vii.

JUNE hath 30 Days.

	Morning Prayer.		*Evening Prayer.*	
	First Lesson.	Second Lesson.	First Lesson.	Second Lesson.
1	2 Kings xiii.	John xiii. to *v.* 21	2 Kings xvii. to *v.* 24	Hebrews viii.
2	— xvii. *v.* 24	— xiii. *v.* 21	2 Chron. xii.	— ix.
3	2 Chron. xiii.	— xiv.	— xiv.	— x. to *v.* 19
4	— xv.	— xv.	— xvi. and xvii. to *v.* 14	— x. *v.* 19
5	— xix.	— xvi. to *v.* 16	— xx. to *v.* 31	— xi. to *v.* 17
6	— xx. *v.* 31 and xxi.	— xvi. *v.* 16	— xxii.	— xi. *v.* 17
7	— xxiii.	— xvii.	— xxiv.	— xii.
8	— xxv.	— xviii. to *v.* 28	— xxvi. and xxvii.	— xiii.
9	— xxviii.	— xviii. *v.* 28	2 Kings xviii. to *v.* 9	James i.
10	— xxix. *v.* 3 to *v.* 21	— xix. to *v.* 25	2 Chron. xxx. and xxxi. *v.* 1	— ii.
11	St. Barnabas, Ap.	——	——	——
12	2 Kings xviii. *v.* 13	John xix. *v.* 25	2 Kings xix. to *v.* 20	James iii.
13	— xix. *v.* 20	— xx. to *v.* 19	— xx.	— iv.
14	Isaiah xxxviii. *v.* 9 to *v.* 21	— xx. *v.* 19	2 Chron. xxxiii.	— v.
15	2 Kings xxii.	— xxi.	2 Kings xxiii. to *v.* 21	1 Peter i. to *v.* 22
16	— xxiii. *v.* 21 to xxiv. *v.* 8	Acts i.	— xxiv. *v.* 8 to xxv. *v.* 8	— i. *v.* 22 to ii. *v.* 11
17	— xxv. *v.* 8	— ii. to *v.* 22	Ezra i. and iii.	— ii. *v.* 11 to iii. *v.* 8
18	Ezra iv.	— ii. *v.* 22	— v.	— iii. *v.* 8 to iv. *v.* 7
19	— vii.	— iii.	— viii. *v.* 15	— iv. *v.* 7
20	— ix.	— iv. to *v.* 32	— x. to *v.* 20	— v.
21	Nehemiah i.	— iv. *v.* 32 to v. *v.* 17	Nehemiah ii.	2 Peter i.
22	— iv.	— v. *v.* 17	— v.	— ii.
23	— vi. and vii. to *v.* 5	— vi.	— vii. *v.* 73 and viii.	— iii.
24	St. John Baptist.	——	——	——
25	Nehemiah xiii. to *v.* 15	Acts vii. to *v.* 35	Nehemiah xiii. *v.* 15	1 John i.
26	Esther i.	— vii. *v.* 35 to viii. *v.* 5.	Esther ii. *v.* 15 and iii.	— ii. to *v.* 15
27	— iv.	— viii. *v.* 5 to *v.* 26	— v.	— ii. *v.* 15
28	— vi.	— viii. *v.* 26	— vii.	— iii. to *v.* 16
29	St. Peter, Apostle.	——	——	——
30	Job i.	Acts ix. to *v.* 23	Job ii.	1 John iii. *v.* 16 to iv. *v.* 7

JULY hath 31 Days.

	Morning Prayer.		*Evening Prayer.*	
	First Lesson.	Second Lesson.	First Lesson.	Second Lesson.
1	Job iii.	Acts ix. *v.* 23	Job iv.	1 John iv. *v.* 7
2	— v.	— x. to *v.* 24	— vi.	— v.
3	— vii.	— x. *v.* 24	— ix.	2 John
4	— x.	— xi.	— xi.	3 John
5	— xii.	— xii.	— xiii.	Jude
6	— xiv.	— xiii. to *v.* 26	— xvi.	Matt. i. *v.* 18
7	— xvii.	— xiii. *v.* 26	— xix.	— ii.
8	— xxi.	— xiv.	— xxii. *v.* 12 to *v.* 29	— iii.
9	— xxiii.	— xv. to *v.* 30	— xxiv.	— iv. to *v.* 23
10	— xxv, xxvi.	— xv. *v.* 30 to xvi. *v.* 16	— xxvii.	— iv. *v.* 23 to v. *v.* 13
11	— xxviii.	— xvi. *v.* 16	— xxix. and xxx. *v.* 1	— v. *v.* 13 to v. *v.* 33
12	— xxx. *v.* 12 to *v.* 27	— xvii. to *v.* 16	— xxxi. *v.* 13	— v. *v.* 33
13	— xxxii.	— xvii. *v.* 16	— xxxviii. to *v.* 39½	— vi. to *v.* 19
14	— xxxviii. *v.* 39 and xxxix.	— xviii. to *v.* 24	— xl.	— vi. *v.* 19 to vii. *v.* 7
15	— xli.	— xviii. *v.* 24 to xix. *v.* 21	— xlii.	— vii. *v.* 7
16	Proverbs i. to *v.* 20	— xix. *v.* 21	Proverbs i. *v.* 20	— viii. to *v.* 18
17	— ii.	— xx. to *v.* 17	— iii. to *v.* 27	— viii. *v.* 18
18	— iii. *v.* 27 to iv. *v.* 20	— xx. *v.* 17	— iv. *v.* 20 to v. *v.* 15	— ix. to *v.* 18
19	— v. *v.* 15	— xxi. to *v.* 17	— vi. to *v.* 20	— ix. *v.* 18
20	— vii.	— xxi. *v.* 17 to *v.* 37	— viii.	— x. to *v.* 24
21	— ix.	— xxi. *v.* 37 to xxii. *v.* 23	— x. *v.* 16	— x. *v.* 24
22	— xi. to *v.* 15	— xxii. *v.* 23 to xxiii. *v.* 12	— xi. *v.* 15	— xi.
23	— xii. *v.* 10	— xxiii. *v.* 12	— xiii.	— xii. to *v.* 22
24	— xiv. *v.* 9 to *v.* 28	— xxiv.	— xiv. *v.* 28 to xv. *v.* 18	— xii. *v.* 22
25	St. James, Apostle.	—	—	— xiii. to *v.* 24
26	Proverbs xv. *v.* 18	Acts xxv.	Proverbs xvi. to *v.* 20	— xiii. v. 24 to *v.* 53
27	— xvi. *v.* 31 to xvii. *v.* 18	— xxvi.	— xviii. *v.* 10	— xiii. *v.* 53 to xiv. *v.* 13
28	— xix. *v.* 13	— xxvii.	— xx. to *v.* 23	— xiv. *v.* 13
29	— xxi. to *v.* 17	— xxviii. to *v.* 17	— xxii. to *v.* 17	— xv. to *v.* 21
30	— xxiii. *v.* 10	— xxviii. *v.* 17	— xxiv. *v.* 21	— xv. *v.* 21
31	— xxv.	Romans i.	— xxvi. to *v.* 21	— xvi. to *v.* 24

AUGUST hath 31 Days.

	Morning Prayer.		*Evening Prayer.*	
	First Lesson.	Second Lesson.	First Lesson.	Second Lesson.
1	Proverbs xxvii. to *v.* 23	Romans ii. to *v.* 17	Proverbs xxviii. to *v.* 15	Matt. xvi. *v.* 24 to xvii. *v.* 14
2	— xxx. to *v.* 18	— ii. *v.* 17	— xxxi. *v.* 10	— xvii. *v.* 14
3	Eccles. i.	— iii.	Eccles. ii. to *v.* 12	— xviii. to *v.* 21
4	— iii.	— iv.	— iv.	— xviii. *v.* 21 to xix. *v.* 3
5	— v.	— v.	— vi.	— xix. *v.* 3 to *v.* 27
6	— vii.	— vi.	— viii.	— xix. *v.* 27 to xx. *v.* 17
7	— ix.	— vii.	— xi.	— xx. *v.* 17
8	— xii.	— viii. to *v.* 18.	Jeremiah i.	— xxi. to *v.* 23
9	Jeremiah ii. to *v.* 14	— viii. *v.* 18	— v. to *v.* 19	— xxi. *v.* 23
10	— v. *v.* 19	— ix. to *v.* 19	— vi. to *v.* 22	— xxii. to *v.* 15
11	— vii. to *v.* 17	— ix. *v.* 19	— viii. *v.* 4	— xxii. *v.* 15 to *v.* 41
12	— ix. to *v.* 17	— x.	— xiii. *v.* 8 to *v.* 24	— xxii. *v.* 41 to xxiii. *v.* 13
13	— xv.	— xi. to *v.* 25	— xvii. to *v.* 19	— xxiii. *v.* 13
14	— xviii. to *v.* 18	— xi. *v.* 25	— xix.	— xxiv. to *v.* 29
15	— xxi.	— xii.	— xxii. to *v.* 13	— xxiv. *v.* 29
16	— xxii. *v.* 13	— xiii.	— xxiii. to *v.* 16	— xxv. to *v.* 31
17	— xxiv.	— xiv. and xv. to *v.* 8	— xxv. to *v.* 15	— xxv. *v.* 31
18	— xxvi.	— xv. *v.* 8	— xxviii.	— xxvi. to *v.* 31
19	— xxix. *v.* 4 to *v.* 20	— xvi.	— xxx.	— xxvi. *v.* 31 to *v.* 57
20	— xxxi. to *v.* 15	1 Cor. i. to *v.* 26	— xxxi. *v.* 15 to *v.* 38	— xxvi. *v.* 57
21	— xxxiii. to *v.* 14	— i. *v.* 26 & ii.	— xxxiii. *v.* 14	— xxvii. to *v.* 27
22	— xxxv.	— iii.	— xxxvi. to *v.* 14	— xxvii. *v.* 27 to *v.* 57
23	— xxxvi. *v.* 14	— iv. to *v.* 18	— xxxviii. to *v.* 14	— xxvii. *v.* 57
24	St. Bartholomew, Ap.	— iv. *v.* 18 & v.	——	— xxviii.
25	Jeremiah xxxviii. *v.* 14	— vi.	Jeremiah xxxix.	Mark i. to *v.* 21
26	— l. to *v.* 21	— vii. to *v.* 25	— li. *v.* 54	— i. v. 21
27	Ezekiel i. to *v.* 15	— vii. *v.* 25	Ezekiel i. *v.* 15	— ii. to *v.* 23
28	— ii.	— viii.	— iii. to *v.* 15	— ii. *v.* 23 to iii. *v.* 13
29	— iii. *v.* 15	— ix.	— viii.	— iii. *v.* 13
30	— ix.	— x. & xi. *v.* 1	— xi. *v.* 14	— iv. to *v.* 35
31	— xii. *v.* 17	— xi. *v.* 2 to *v.* 17	— xiii. to *v.* 17	— iv. *v.* 35 to v. *v.* 21.

SEPTEMBER hath 30 Days.

—	*Morning Prayer.*		*Evening Prayer.*	
	First Lesson.	Second Lesson.	First Lesson.	Second Lesson.
1	Ezekiel xiii. *v.* 17	1 Cor. xi. *v.* 17	Ezekiel xiv. to *v.* 12	Mark v. *v.* 21
2	— xiv. *v.* 12	— xii. to *v.* 28	— xvi. *v.* 44	— vi. to *v.* 14
3	— xviii. to *v.* 19	— xii. *v.* 28 & xiii.	— xviii. *v.* 19	— vi. *v.* 14 to *v.* 30
4	— xx. to *v.* 18	— xiv. to *v.* 20	— xx. *v.* 18 to *v.* 33	— vi. *v.* 30
5	— xx. *v.* 33 to *v.* 44	— xiv. *v.* 20	— xxii. *v.* 23	— vii. to *v.* 24
6	— xxiv. *v.* 15	— xv. to *v.* 35	— xxvi.	— vii. *v.* 24 to viii. *v.* 10
7	— xxvii. to *v.* 26	— xv. *v.* 35	— xxvii. *v.* 26	— viii. *v.* 10 to ix. *v.* 2
8	— xxviii. to *v.* 20	— xvi.	— xxxi.	— ix. *v.* 2 to *v.* 30
9	— xxxii. to *v.* 17	2 Cor. i. to *v.* 23	— xxxiii. to *v.* 21	— ix. *v.* 30
10	— xxxiii. *v.* 21	— i. *v.* 23 to ii. *v.* 14	— xxxiv. to *v.* 17	— x. to *v.* 32
11	— xxxiv. *v.* 17	— ii. *v.* 14 & iii.	— xxxvi. *v.* 16 to *v.* 33	— x. *v.* 32
12	— xxxvii. to *v.* 15	— iv.	— xxxvii. *v.* 15	— xi. to *v.* 27
13	— xlvii. to *v.* 13	— v.	Daniel i.	— xi. *v.* 27 to xii. *v.* 13
14	Daniel ii. to *v.* 24	— vi. & vii. *v.* 1	— ii. *v.* 24	— xii. *v.* 13 to *v.* 35
15	— iii.	— vii. *v.* 2	— iv. to *v.* 19	— xii. *v.* 35 to xiii. *v.* 14
16	— iv. *v.* 19	— viii.	— v. to *v.* 17	— xiii. *v.* 14
17	— v. *v.* 17	— ix.	— vi.	— xiv. to *v.* 27
18	— vii. to *v.* 15	— x.	— vii. *v.* 15	— xiv. *v.* 27 to *v.* 53
19	— ix. to *v.* 20	— xi. to *v.* 30	— ix. *v.* 20	— xiv. *v.* 53
20	— x. to *v.* 20	— xi. *v.* 30 to xii. *v.* 14	— xii.	— xv. to *v.* 42
21	St. Matthew, Ap.	— xii. *v.* 14 & xiii.	——	— xv. *v.* 42 & xvi.
22	Hosea ii. *v.* 14	Gal. i.	Hosea iv. to *v.* 13	Luke i. to *v.* 26
23	— v. *v.* 8 to vi. *v.* 7	— ii.	— vii. *v.* 8	— i. *v.* 26 to *v.* 57
24	— viii.	— iii.	— ix.	— i. *v.* 57
25	— x.	— iv. to *v.* 21	— xi. and xii. to *v.* 7	— ii. to *v.* 21
26	— xiii. to *v.* 15	— iv. *v.* 21 to v. *v.* 13	— xiv.	— ii. *v.* 21
27	Joel i.	— v. *v.* 13	Joel ii. to *v.* 15	— iii. to *v.* 23
28	— ii. *v.* 15 to *v.* 28	— vi.	— ii. *v.* 28 to iii. *v.* 9	— iv. to *v.* 16
29	St. Michael and All Angels.	——	——	——
30	Joel iii. *v.* 9	Eph. i.	Amos and ii. to *v.* 4	Luke iv. *v.* 16

OCTOBER hath 31 Days.

	Morning Prayer.		*Evening Prayer.*	
	First Lesson.	Second Lesson.	First Lesson.	Second Lesson.
1	Amos ii. *v.* 4 to iii. *v.* 9	Eph. ii.	Amos iv. *v.* 4	Luke v. to *v.* 17
2	— v. to *v.* 18	— iii.	— v. *v.* 18 to vi. *v.* 9	— v *v.* 17
3	— vii.	— iv. to *v.* 25	— viii.	— vi. to *v.* 20
4	— ix.	— iv. *v.* 25 to v. *v.* 22	Obadiah	— vi. *v.* 20
5	Jonah i.	— v. *v.* 22 to vi. *v.* 10	Jonah ii.	— vii. to *v.* 24
6	— iii.	— vi. *v.* 10	— iv.	— vii. *v.* 24
7	Micah i. to *v.* 10	Phil. i.	Micah ii.	— viii. to *v.* 26
8	— iii.	— ii.	— iv.	— viii. *v.* 26
9	— v.	— iii.	— vi.	— ix. to *v.* 28
10	— vii.	— iv.	Nahum i.	— ix. *v.* 28 to *v.* 51
11	Nahum ii.	Col. i. to *v.* 21	— iii.	— ix. *v.* 51 to x. *v.* 17
12	Habakkuk i.	— i. *v.* 21 to ii. *v.* 8	Habakkuk ii.	— x. *v.* 17
13	— iii.	— ii. *v.* 8	Zephaniah i. to *v.* 14	— xi. to *v.* 29
14	Zephaniah i. *v.* 14 to ii. *v.* 4	— iii. to *v.* 18	— ii. *v.* 4	— xi. *v.* 29
15	— iii.	— iii. *v.* 18 & iv.	Haggai i.	— xii. to *v.* 35
16	Haggai ii. to *v.* 10	1 Thess. i.	— ii. *v.* 10	— xii. *v.* 35
17	Zechariah i. to *v.* 18	— ii.	Zechariah i. *v.* 18 & ii.	— xiii. to *v.* 18
18	St. Luke, Evangelist	— iii.	——	— xiii. *v.* 18
19	Zechariah iii.	— iv.	Zechariah iv.	— xiv. to *v.* 25
20	— v.	— v.	— vi.	— xiv. *v.* 25 to xv. *v.* 11
21	— vii.	2 Thess. i.	— viii. to *v.* 14	— xv. *v.* 11
22	— viii. *v.* 14	— ii.	— ix. *v.* 9	— xvi.
23	— x.	— iii.	— xi.	— xvii. to *v.* 20
24	— xii.	1 Tim. i. to *v.* 18	— xiii.	— xvii. *v.* 20
25	— xiv.	— i. *v.* 18 & ii.	Malachi i.	— xviii. to *v.* 31
26	Malachi ii.	— iii.	— iii. to *v.* 13	— xviii. *v.* 31 to xix. *v.* 11
27	— iii. *v.* 13 & iv.	— iv.	Wisdom i.	— xix. *v.* 11 to *v.* 28
28	St. Simon and St. Jude, App.	— v.	——	— xix. *v.* 28
29	Wisdom ii.	— vi.	Wisdom iv. *v.* 7	— xx. to *v.* 27
30	— vi. to *v.* 22	2 Tim. i.	— vi. *v.* 22 to vii. *v.* 15	— xx. *v.* 27 to xxi. *v.* 5
31	— vii. *v.* 15	— ii.	— viii. to *v.* 19	— xxi. *v.* 5

NOVEMBER HATH 30 DAYS.

	Morning Prayer.		*Evening Prayer.*	
	First Lesson.	Second Lesson.	First Lesson.	Second Lesson.
1	All Saints Day.	——	——	——
2	Wisdom ix.	2 Tim. iii.	Wisdom xi. to *v.* 15	Luke xxii. to *v.* 31
3	— xi. *v.* 15 to xii. *v.* 3	— iv.	— xvii.	— xxii. *v.* 31 to *v.* 54
4	Ecclus. i. to *v.* 14	Titus i.	Ecclus ii.	— xxii. *v.* 54
5	— iii. *v.* 17 to *v.* 30	— ii.	— iv. *v.* 10	— xxiii. to *v.* 26
6	— v.	— iii.	— vii. *v.* 27	— xxiii. *v.* 26 to *v.* 50
7	— x. *v.* 18	Philemon	— xiv. to *v.* 20	— xxiii *v.* 50 to xxiv. *v.* 13
8	— xv. *v.* 9	Hebrews i.	— xvi. *v.* 17	— xxiv. *v.* 13
9	— xviii. to *v.* 15	— ii. & iii. to *v.* 7	— xviii. *v.* 15	John i. to *v.* 29
10	— xix. *v.* 13	— iii. *v.* 7 to iv. *v.* 14	— xxii. *v.* 6 to *v.* 24	— i. *v.* 29
11	— xxiv. to *v.* 24	— iv. *v.* 14 & v.	— xxiv. *v.* 24	— ii.
12	— xxxiii. *v.* 7 to *v.* 23	— vi.	— xxxiv. *v.* 15	— iii. to *v.* 22
13	— xxxv.	— vii.	— xxxvii. *v.* 8 to *v.* 19	— iii. *v.* 22
14	— xxxix. to *v.* 13	— viii.	— xxxix. *v.* 13	— iv. to *v.* 31
15	— xli. to *v.* 14	— ix.	— xlii. *v.* 15	— iv. *v.* 31
16	— xliv. to *v.* 16	— x. to *v.* 19	— l. to *v.* 25	— v. to *v.* 24
17	— li. *v.* 10	— x. *v.* 19	Baruch iv. to *v.* 21	— v. *v.* 24
18	Baruch iv. *v.* 36 & v.	— xi. to *v.* 17	Isaiah i. to *v.* 21	— vi. to *v.* 22
19	Isaiah i. *v.* 21	— xi. *v.* 17	— ii.	— vi. *v.* 22 to *v.* 41
20	— iii. to *v.* 16	— xii.	— iv. *v.* 2	— vi. *v.* 41
21	— v. to *v.* 18	— xiii.	— v. *v.* 18	— vii. to *v.* 25
22	— vi.	James i.	— vii. to *v.* 17	— vii. *v.* 25
23	— viii. *v.* 5 to *v.* 18	— ii.	— viii. *v.* 18 to ix. *v.* 8	— viii. to *v.* 31
24	— ix. *v.* 8 to x. *v.* 5	— iii.	— x. *v.* 5 to *v.* 20	— viii. *v.* 31
25	— x. *v.* 20	— iv.	— xi. to *v.* 10	— ix. to *v.* 39
26	— xi. *v.* 10	— v.	— xii.	— ix. *v.* 39 to x. *v.* 22
27	— xiii.	1 Peter i. to *v.* 22	— xiv. to *v.* 24	— x. *v.* 22
28	— xvii.	— i. *v.* 22 to ii. *v.* 11	— xviii.	— xi. to *v.* 17
29	— xix. to *v.* 16	— ii. *v.* 11 to iii. *v.* 8	— xix. *v.* 16	— xi. *v.* 17 to *v.* 47
30	St. Andrew, Ap.	——	——	——

DECEMBER hath 31 Days.

	Morning Prayer.		*Evening Prayer.*	
	First Lesson.	Second Lesson.	First Lesson.	Second Lesson.
1	Isaiah xxi. to *v.* 13	1 Peter iii. *v.* 8 to iv. *v.* 7	Isaiah xxii. to *v.* 15	John xi. *v.* 47 to xii. *v.* 20
2	— xxii. *v.* 15	— iv. *v.* 7	— xxiii.	— xii. *v.* 20
3	— xxiv.	— v.	— xxv.	— xiii. to *v.* 21
4	— xxvi. to *v.* 20	2 Peter i.	— xxvi. *v.* 20 and xxvii.	— xiii. *v.* 21
5	— xxviii. to *v.* 14	— ii.	— xxviii. *v.* 14.	— xiv.
6	— xxix. to *v.* 9	— iii.	— xxix. *v.* 9.	— xv.
7	— xxx. to *v.* 18	1 John i.	— xxx. *v.* 18.	— xvi. to *v.* 16
8	— xxxi.	— ii. to *v.* 15	— xxxii.	— xvi. *v.* 16
9	— xxxiii.	— ii. *v.* 15	— xxxiv.	— xvii.
10	— xxxv.	— iii. to *v.* 16	— xl. to *v.* 12	— xviii. to *v.* 28
11	— xl. *v.* 12	— iii. *v.* 16 to iv. *v.* 7	— xli. to *v.* 17	— xviii. *v.* 28
12	— xli. *v.* 17	— iv. *v.* 7	— xlii. to *v.* 18	— xix. to *v.* 25
13	— xlii. *v.* 18 to xliii. *v.* 8	— v.	— xliii. *v.* 8	— xix. *v.* 25
14	— xliv. to *v.* 21	2 John.	— xliv. *v.* 21 to xlv. *v.* 8	— xx. to *v.* 19
15	— xlv. *v.* 8	3 John.	— xlvi.	— xx. *v.* 19
16	— xlvii.	Jude.	— xlviii.	— xxi.
17	— xlix. to *v.* 13	Rev. i.	— xlix. *v.* 13	Rev. ii. to *v.* 18
18	— l.	— ii. *v.* 18 to iii. *v.* 7	— li. to *v.* 9	— iii. *v.* 7
19	— li. *v.* 9.	— iv.	— lii. to *v.* 13	— v.
20	— lii. *v.* 13 and liii.	— vi.	— liv.	— vii.
21	St. Thomas, Ap.	—	—	—
22	Isaiah lv.	Rev. viii.	Isaiah lvi.	Rev. x.
23	— lvii.	— xi.	— lviii.	— xii.
24	— lix.	— xiv.	— lx.	— xv.
25	Christmas Day.	—	—	—
26	St. Stephen, M.	—	—	—
27	St. John, Evangelist.	—	—	—
28	Innocents' Day.	Rev. xvi.	—	Rev. xviii.
29	Isaiah lxi.	— xix. to *v* 11.	Isaiah lxii.	— xix. *v.* 11
30	— lxiii.	— xx.	— lxiv. and lxv. to *v.* 8.	— xxi. to *v.* 15
31	— lxv. *v.* 8.	— xxi. *v.* 15 to xxii. *v.* 6	— lxvi.	— xxii. *v.* 6

Upon occasions to be approved by the Ordinary, other Lessons may with his consent be substituted for those which are appointed in the Calendar.

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FOURTH REPORT

OF

THE COMMISSIONERS

APPOINTED TO INQUIRE INTO THE

RUBRICS, ORDERS, AND DIRECTIONS FOR REGULATING THE COURSE AND CONDUCT OF PUBLIC WORSHIP, &c.

ACCORDING TO THE USE OF THE UNITED CHURCH OF ENGLAND AND IRELAND;

WITH

MINUTES OF PROCEEDINGS, DOCUMENTS, AND APPENDIX.

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
PRINTED BY GEORGE EDWARD EYRE AND WILLIAM SPOTTISWOODE,
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COMMISSION.

January 16*th* 1869.

VICTORIA R.

VICTORIA, by the Grace of God, of the United Kingdom of Great Britain and Ireland Queen, Defender of the Faith,

To the Most Reverend Father in God, Our right trusty and right entirely-beloved Councillor, Archibald Campbell, Archbishop of Canterbury; the Most Reverend Father in God, Our right trusty and right entirely-beloved Councillor Marcus Gervais, Archbishop of Armagh; Our right trusty and right well-beloved Cousin Philip Henry, Earl Stanhope; Our right trusty and right well-beloved Cousin and Councillor Henry Howard Molyneux, Earl of Carnarvon; Our right trusty and right well-beloved Cousin and Councillor Dudley, Earl of Harrowby, Knight of Our most Noble Order of the Garter; Our right trusty and right well-beloved Cousin Frederick, Earl Beauchamp; the Right Reverend Father in God Connop, Bishop of Saint David's; the Right Reverend Father in God Samuel, Bishop of Oxford*; the Right Reverend Father in God Charles John, Bishop of Gloucester and Bristol; the Right Reverend Father in God William, Bishop of Chester; Our right trusty and well-beloved Edward Berkeley, Baron Portman; Our right trusty and well-beloved Councillor Robert, Baron Ebury; Our right trusty and well-beloved Councillor Spencer Horatio Walpole; Our right trusty and well-beloved Councillor Sir Joseph Napier, Baronet; Our right trusty and well-beloved Councillor Sir Robert Joseph Phillimore, Knight, Doctor of Civil Law, Judge of the High Court of Admiralty of England; Our trusty and well-beloved Sir Travers Twiss, Doctor of Civil Law, our Advocate-General; Our trusty and well-beloved Sir John Duke Coleridge,† Knight, our Solicitor-General; Our trusty and well-beloved John Abel Smith, Esquire; Our trusty and well-beloved Alexander James Beresford Beresford-Hope, Esquire; Our trusty and well-beloved John Gellibrand Hubbard, Esquire; Our trusty and well-beloved Charles Buxton, Esquire; Our trusty and well-beloved Arthur Penhryn Stanley, Doctor in Divinity, Dean of Our Collegiate Church of Westminster; Our trusty and well-beloved Harvey Goodwin, Doctor in Divinity, Dean of Our Cathedral Church of Ely;‡ Our trusty and well-beloved James Amiraux Jeremie, Doctor in Divinity, Dean of Our Cathedral Church of Lincoln, Regius Professor of Divinity in Our University of Cambridge; Our trusty and well-beloved Robert Payne Smith, Doctor in Divinity, Regius Professor of Divinity in Our University of Oxford; Our trusty and well-beloved Henry Venn, Clerk, Bachelor in Divinity; Our trusty and well-beloved William Gilson Humphry, Clerk, Bachelor in Divinity; Our trusty and well-beloved Robert Gregory, Clerk, Canon of Our Cathedral Church of Saint Paul's, London; and Our trusty and well-beloved Thomas Walter Perry, Clerk; Greeting.

Whereas it having been represented unto Us that Differences of Practice have arisen from varying Interpretations put upon the Rubrics, Orders, and Directions for regulating the Course and Conduct of Public Worship, the Administration of the Sacraments, and the other Services contained in the Book of Common Prayer, according to the Use of the United Church of England and Ireland, and more especially with reference to the

---

* Now Bishop of Winchester. † Since the date of this Commission Sir J. D. Coleridge has resigned.
‡ Now Bishop of Carlisle.

Ornaments used in the Churches and Chapels of the said United Church and the Vestments worn by the Ministers thereof at the time of their Ministration, We were pleased, by Warrant under our Royal Sign Manual, bearing date the Third Day of June One thousand eight hundred and sixty-seven, to appoint the most Reverend Father in God, Charles Thomas, Archbishop of Canterbury (since deceased), together with the several Prelates, Noblemen, and Gentlemen therein named, to be our Commissioners to inquire into the several Matters and Things in such Warrant at large set forth: Now, know ye, that we have revoked and determined, and do by these Presents revoke and determine, the said Warrant.

And whereas it is expedient that a full and impartial Inquiry should continue to be made into the Matters aforesaid with the view of explaining or amending the said Rubrics, Orders, and Directions, so as to secure general Uniformity of Practice in such Matters as may be deemed essential:

Now know ye that We, reposing great confidence in your ability and discretion, have nominated, constituted, and appointed, and do by these Presents nominate, constitute, and appoint, you the said Archibald Campbell, Archbishop of Canterbury; Marcus Gervais, Archbishop of Armagh; Philip Henry, Earl Stanhope; Henry Howard Molyneux, Earl of Carnarvon; Dudley, Earl of Harrowby; Frederick, Earl Beauchamp; Connop, Bishop of Saint David's; Samuel, Bishop of Oxford; Charles John, Bishop of Gloucester and Bristol; William, Bishop of Chester; Edward Berkeley, Baron Portman; Robert, Baron Ebury; Spencer Horatio Walpole; Sir Joseph Napier; Sir Robert Joseph Phillimore; Sir Travers Twiss; Sir John Duke Coleridge; John Abel Smith; Alexander James Beresford Beresford-Hope; John Gellibrand Hubbard; Charles Buxton; Arthur Penrhyn Stanley; Harvey Goodwin; James Amiraux Jeremie; Robert Payne Smith; Henry Venn; William Gilson Humphry; Robert Gregory; and Thomas Walter Perry, to be our Commissioners for the purposes of the said Inquiry.

And We do hereby enjoin you, or any Ten or more of you, to make diligent inquiry into all and every the matters aforesaid, and to report thereupon from time to time as to you, or any Ten or more of you, may appear to be most expedient, having regard not only to the said Rubrics, Orders, and Directions contained in the said Book of Common Prayer, but also to any other laws or customs relating to the matters aforesaid, with power to suggest any alterations, improvements, or amendments with respect to such matters or any of them as you, or any Ten or more of you, may think fit to recommend.

And whereas it has further been represented unto Us that some alterations may advantageously be made in the Proper Lessons appointed to be read in Morning and Evening Prayer on the Sundays and Holydays throughout the year, and in the Calendar with the Table of First and Second Lessons contained in the said Book of Common Prayer.

Now We hereby further enjoin you, or any Ten or more of you, after you have completed and reported on the matters referred to in the former part of this Commission, to inquire into and consider the Proper Lessons so appointed to be read as aforesaid, and the Table of First and Second Lessons contained in the said Book of Common Prayer, with the view of suggesting and reporting to Us whether any and what alterations and amendments may be advantageously made in the Selection of Lessons to be read at the time of Divine Service.

And for the better discovery of the truth in the Premises We do by these Presents give and grant unto you, or any Ten or more of you, full power and authority to call before you, or any Ten or more of you, such persons as you shall judge necessary, by whom you may be the better informed of the truth in the Premises, and to inquire of the Premises and every part thereof by all other lawful ways and means whatsoever.

And Our further Will and Pleasure is, that you Our said Commissioners do, with as little delay as may be consistent with a due discharge of the duties hereby imposed upon you, certify unto Us, under your Hands and Seals, or under the Hands and Seals of any Ten or more of you, your several proceedings in the Premises.

And We do further will and command, and by these Presents ordain, that this Our Commission shall continue in full force and virtue, and that you Our said Commissioners, or any Ten or more of you, shall and may from time to time proceed in the execution thereof, and of every matter or thing therein contained, although the same be not continued from time to time by adjournment.

And for your assistance in the execution of this Our Commission We have made choice of Our trusty and well-beloved William Francis Kemp, Esquire, Barrister-at-Law, to be Secretary to this Our Commission, and to attend you, whose services and assistance We require you to use, from time to time, as occasion may require.

Given at Our Court at Saint James's, the sixteenth day of January, one thousand eight hundred and sixty-nine, in the thirty-second year of Our Reign.

By Her Majesty's Command,
H. A. BRUCE.

VICTORIA R.

VICTORIA, by the Grace of God, of the United Kingdom of Great Britain and Ireland Queen, Defender of the Faith,

To the Right Reverend Father in God Our right trusty and well-beloved Councillor John, Bishop of London, Greeting.

Whereas We did by Warrant under Our Royal Sign Manual, bearing date the Sixteenth day of January One thousand eight hundred and sixty-nine, appoint the most Reverend Father in God Our right trusty and right entirely-beloved Councillor Archibald Campbell, Archbishop of Canterbury, together with the several Prelates, Noblemen, and Gentlemen therein named, to be Our Commissioners to continue the inquiry into the several Matters relating to the Ritual of the United Church of England and Ireland, and into the other subjects set forth in such Warrant:

Now know ye that We, reposing great trust and confidence in your zeal, discretion, and integrity, have authorised and appointed, and do by these presents authorise and appoint you the said John, Bishop of London, to be a Commissioner for the purpose aforesaid, in addition to and together with the Commissioners whom We have already appointed by the above-mentioned Royal Warrant.

Given at Our Court at Saint James's, the Fifteenth day of January One thousand eight hundred and seventy, in the thirty-third year of Our Reign.

By Her Majesty's Command,

H. A. BRUCE.

FOURTH REPORT.

TO THE QUEEN'S MOST EXCELLENT MAJESTY.

1. We, Your Majesty's Commissioners for enquiring into the "differences of practice" which "have arisen from varying interpretations put upon the Rubrics, "Orders, and Directions for regulating the course and conduct of Public Worship, "the Administration of the Sacraments, and the other Services contained in the "Book of Common Prayer according to the use of the United Church of England and "Ireland, and more especially with reference to the Ornaments used in the Churches "and Chapels of the said United Church, and the Vestments worn by the Ministers "thereof at the time of their ministration, with the view of explaining or amending "the said Rubrics, Orders, and Directions, so as to secure general uniformity of "practice in such matters as may be deemed essential," humbly beg leave to lay before Your Majesty this our Fourth and final Report.

2. In obedience to this Commission we have thought it right to examine and consider all the directions contained in the Book of Common Prayer.

3. In the greater number of the Rubrics we have proposed no alterations.

4. In the alterations which we have proposed, we have endeavoured, according to Your Majesty's commands, to explain and amend Rubrics so as to secure general Uniformity of Practice in those matters which may be deemed essential: on other matters we have recommended alterations which may give facilities for adapting the Services of the Church to the wants and circumstances of different congregations.

5. Our recommendations on these matters are contained in the annexed Schedule.

6. We submit this Report to Your Majesty's favourable consideration with the earnest prayer that our labours may be blessed to the maintenance of decent Order in Public Worship, to the promotion of the peace of the Church, and to the Glory of Almighty God.

A. C. CANTUAR.	(L.S.)	SPENCER H. WALPOLE.	(L.S.)
M. G. ARMAGH.	(L.S.)	JOSEPH NAPIER.	(L.S.)
STANHOPE.	(L.S.)	TRAVERS TWISS.	(L.S.)
HARROWBY.	(L.S.)	JOHN ABEL SMITH.	(L.S.)
BEAUCHAMP.	(L.S.)	A. J. B. BERESFORD HOPE.	(L.S.)
JOHN LONDON.	(L.S.)	J. G. HUBBARD.	(L.S.)
S. WINTON.	(L.S.)	CHARLES BUXTON.	(L.S.)
C. St. DAVID'S.	(L.S.)	A. P. STANLEY.	(L.S.)
C. J. GLOUCESTER AND BRISTOL.	(L.S.)	J. A. JEREMIE.	(L.S.)
		R. PAYNE SMITH.	(L.S.)
WILLIAM CHESTER.	(L.S.)	HENRY VENN.	(L.S.)
HARVEY CARLISLE.	(L.S.)	W. G. HUMPHRY.	(L.S.)
PORTMAN.	(L.S.)	ROBERT GREGORY.	(L.S.)
EBURY.	(L.S.)	THOMAS WALTER PERRY.	(L.S.)

*** The Appendix contains the Minutes of Proceedings, the Arguments and Judgment of the Final Court of Appeal in the case of *Martin v. Mackonochie*, the Judgments of the Court of Arches in *Sumner v. Wix* and *Elphinstone v. Purchas*, and other Documents.

We, the undersigned members of Your Majesty's Commission, are unable to concur in the course which has been taken by the Commission with respect to the Athanasian Creed. The objections felt by several of us will be found stated, with the signatures, in the accompanying papers.

A. C. CANTUAR.
STANHOPE.
C. ST. DAVID'S.
HARVEY CARLISLE.
PORTMAN.
EBURY.
SPENCER H. WALPOLE.
JOSEPH NAPIER.
TRAVERS TWISS.
JOHN ABEL SMITH.
CHAS. BUXTON.
A. P. STANLEY.
J. A. JEREMIE.
R. PAYNE SMITH.
HENRY VENN.
W. G. HUMPHRY.
THOS. W. PERRY.

Respecting the Athanasian Creed, while I rejoice that the Commissioners have thought it right to append a Rubric explanatory of the sense in which "the condemnations in this Confession of Faith" are to be understood, I cannot feel entirely satisfied with this course.

The adoption by the Commissioners of this explanation seems to me to admit two things,—

1st. That it was within the power of the Commission to deal with the use of the Athanasian Creed:

2nd. That the use of the Creed in public worship was liable, from the wording of these clauses, to objection.

I should, therefore, have deemed it a wiser course, had the Commission decided that the Creed in question, valuable and most important as are its direct doctrinal statements, should not retain its place in the Public Service of the Church.

A. C. CANTUAR.

I desire to state to Your Majesty my dissent on one important subject from the result at which the Commission has arrived.

In the course of our deliberations the propriety of retaining the Athanasian Creed in the public Services was frequently discussed, the objection being felt more especially as regards its so-called damnatory clauses. It seemed to very many among us that these clauses are both a blemish in our beautiful Liturgy and a danger to our national Church. However they may be explained to the satisfaction of learned men conversant with the terms of scholastic divinity in the Greek and Latin languages, it is certain that they are a stumbling block to common congregations; forming a service which is wholly misunderstood by some persons, and in which it is observed that others decline to join.

Various proposals were made in our body to meet the general and growing objections which these clauses in the Athanasian Creed, and consequently on them the entire Creed, have raised. It was moved that in the preceding Rubric the word "shall" should be changed to "may." It was moved to omit the preceding Rubric by which the use of that Creed is prescribed. It was moved to limit the use of that Creed, and that permissive only, to our public Services in collegiate and cathedral churches. It was moved to enjoin it for only one Sunday in the year. To several of us it would have appeared a still preferable plan, which, however, was not formally brought forward, to declare in a new Rubric that although the Church retained this Creed as a confession of our Christian faith, the Church did not enjoin its use in any of its public Services.

It was found, however, upon divisions, several of which took place at divers times in the course of our proceedings, that no one specific proposal could commend itself to the approval of a majority among us. We have, therefore, left untouched and without any suggestion for discontinuance in the appointed Services a Creed which, nevertheless, so far as regards its popular effect upon others, I imagine that scarce any Churchman contemplates with entire satisfaction. Nor am I at all satisfied with the note which our

Report proposes to subjoin. Under these circumstances, which I most deeply regret, I altogether dissent from the very anomalous state in which, to my judgment, this question has been left.

STANHOPE.

I, the undersigned member of Your Majesty's Commission, concur in the opinions above expressed.

PORTMAN.

We humbly express to Your Majesty our regret that we feel ourselves precluded from signing the Report, because, whilst far from disapproving of all the recommendations in the Schedule upon which it is founded, we entertain doubts as to some, and dissent from others.

CARNARVON.
ROBERT PHILLIMORE.

I assent to the statement of facts in regard to the Athanasian Creed put forward by Lord Stanhope, and agree generally with the opinions he has expressed.

I only disagree so far, as that I do not dissent from the conclusions come to by the Commission.

In spite of the objections which I entertain to the language of certain clauses of the so called Athanasian Creed and to its use in public congregations, I have felt it my duty to concur with the majority of the Commission in retaining it as it now stands in the Prayer Book, on the ground that it seemed to me to be beyond the purpose of our Commission to remove a Confession of Faith from the position of authority, in which our Church has hitherto placed it.

I further take leave to record, that I acquiesce with difficulty in the proposed alterations in the new directions for the Burial Service. They seem to me to be of very doubtful expediency in themselves, as applied to the three classes specified in the Rubric,—those who have died unbaptized, those who have been excommunicated, and those who have laid violent hands upon themselves,—and in no way to touch the difficulty arising from compelling the officiating Clergyman to use expressions of joyful hope, not suited to other cases than those referred to in the Rubric. But, as in the case of the Athanasian Creed, I have felt myself obliged to respect what appeared to me to be the limits of the Commission. But for this, I should have desired to see adopted an alteration in the service itself, such as is found in the Prayer Book of the American Episcopal Church, and which offends no feeling, while it in no degree diminishes the comfort or edification afforded by the service of our own Prayer Book.

HARROWBY.

In signing this Report we feel bound to qualify our signatures in some particulars.

We regret the adoption of the prefatory note :—

"The directions concerning the daily use of the Church services are retained, not as "a compulsory rule, but as a witness to the value put by the Church on daily prayers "and intercessions, and on the daily reading of the Holy Scriptures." We are of opinion that the Church of England, in adopting at the Reformation a short vernacular form of morning and evening prayer to be used daily, if possible publicly in Church, or otherwise privately, by its ministers, in lieu of the long Latin services of the Breviary, desired to make (and has to a considerable extent succeeded in making) daily common worship a congregational privilege, and not merely a clerical obligation. At the same time, while retaining for the clergy the general obligation of using the daily services, the Church of England lightened the burden both by reducing these services in number and in length, and by the adoption of the wise and liberal indulgence given in the expressions, "not being let by sickness or some other urgent cause," and "not being otherwise reasonably hindered." We willingly accept the fullest and freest sense of these words, but we cannot accept the lax interpretation placed by the new note upon the ancient rule of daily service, which is a practice in our opinion both pious in itself, and edifying alike to minister and to congregation.

We also humbly desire to express to Your Majesty our dissent from the new Rubric in the Order of the Administration of the Sacrament of the Lord's Supper, which permits the Holy Sacrament to be given to a number of communicants without addressing to each the words appointed to be said to each. The Christian Religion teaches that the Blood of our Lord and Saviour Jesus Christ was shed for the everlasting life of each individual body and soul, and the Church of England

has chosen the moment when the heart is most susceptible of such high doctrine to set it forth to every individual worshipper. We cannot but fear that the teaching of the Church as to this great truth will be less distinctly apprehended, if the practice is sanctioned of sharing the words of delivery among a group of persons instead of bringing home to each the solemn comfort of the address. The delay occasioned by a large number of communicants it is alleged renders necessary the practice referred to, which is of no ancient date; but, on the other hand, the new Rubric would grievously wound the consciences of many excellent persons, without conferring proportionate benefit upon any one, for the inconvenience complained of does not appear to be very widely felt. Many clergymen with a large number of communicants experience no difficulty in observing the present law; and it cannot be doubted but that the proper method of meeting the inconvenience is to be found in the more frequent celebration of the Holy Communion, the one form of common worship instituted by our Lord Himself. Thus, not only would the crowding be avoided which may occur if in large parishes the opportunities of receiving Holy Communion are comparatively rare, and this would be no small gain, but the sacrifice of the death of Christ would be more continually remembered.

We therefore dissent from a recommendation to give legal sanction to a practice which is a legacy of the indifference of the last generation.

BEAUCHAMP.
A. J. B. BERESFORD HOPE.
ROBERT GREGORY.

In reference to the words added to the Rubric concerning the Bread and Wine, "*But wafers shall not be used*," I must observe that although all use of unleavened bread, to which western Christendom has attached importance as more immediately corresponding with the example of our Lord when the Jewish Passover gave place to the rites of the New Law, is not hereby prohibited, there can be no doubt but that the addition now made is at variance with the purpose with which the Rubric was originally drawn up. It is historically certain that those who framed this Rubric intended that the use of wafers should be retained in the Church of England, and we know that in Bishop Andrewes' chapel, to say nothing of other places, they were habitually in use. Under these circumstances, and as no evil has been shown to have arisen from the latitude permitted by the old Rubric, I regret that my brother Commissioners should recommend a prohibition of the use of wafers, which cannot but tend to interpose another barrier to the intercommunion of members of the Church of England with those millions of Christians who keep the Christian Passover in the unleavened bread which is typical of sincerity and truth.

BEAUCHAMP.

In signing this Report, I must record my disappointment at its omitting to recommend such a definition of the power of the Ordinary as would enable him, on appeal, to decide such questions as have arisen on the construction of the Ornaments Rubric.

The written Rubric should define as distinctly as possible the common rule, but no written Rubric on such a subject can be made so explicit and so comprehensive as to meet the needs of every case unless some discretion be lodged in a living authority.

I must further add that I am not satisfied with the explanatory note appended to the Athanasian Creed.

S. WINTON.

I protest against the compulsory use of the Athanasian Creed, as not only an evil, on account of the effect it produces on many of the most intelligent and attached members of our Church, but a wrong in itself. It may be impossible to ascertain the extent of the evil, or the proportion of those who are offended by the Creed, to those who acquiesce in it, or even find themselves edified by it. But this appears to me a point of comparatively little moment. The important question is, whether those who are offended by the Creed have just and reasonable ground of objection to it. I think they have. It appears to me that, in adopting such a document, the Church both overstept the bounds of its rightful authority, and exercised the usurped authority in an uncharitable and mischievous way. Nothing, as it seems to me, could have warranted such a step, but a special revelation, placing the Creed on a level with Holy Writ. It may be possible for Theologians to show, by technical arguments, that it is a legitimate development of doctrine implicitly contained in Scripture. But this, however fully admitted, would not justify

the Church in exacting assent to their conclusions under the penalty of eternal perdition. This was in fact creating a new offence against the Divine Law, and introducing a new term of salvation, on merely human authority. Looking to the period when this innovation was first imposed on Christians, we may find much excuse for its authors. But viewed in the light of the fundamental principles of a Reformed Church, it appears to me, as forming part of our public services, utterly indefensible.

I strongly disapprove of the Explanatory Note which has been appended to the Athanasian Creed. I believe not only that it must fail to serve the purpose for which it was adopted, but that it will aggravate the evil it was designed to remedy. If the "condemnations" have hitherto been generally misunderstood,—which I do not believe to be the case,—it is too late for any Commission, even if it could speak with authority, to correct the error of public opinion on this head; and if this was possible, it could not be effected by an explanation which is vitiated by the ambiguity of the term "wilfully," on which the whole meaning depends. The unsuccessful attempt will I believe be generally regarded as the admission of an evil, which ought to have been treated in a different manner, or left untouched.

I also wish to record my deep concern that the Ornaments Rubric, the abuse of which, more I believe than other single cause, gave occasion to the appointment of the Commission, should have been retained without either alteration or explanation.

C. ST. DAVID'S.

We desire to concur in the above protest.

EBURY.
JOHN ABEL SMITH.

Though heartily concurring in the great majority of the recommendations contained in the Schedule to this Report, I am unable to sign, without reservation, a Report, in the Schedule to which the obscure and debateable Rubric entitled the Ornaments Rubric is left in its original form, without even proviso, note, or explanation. I feel it the more my duty to make this statement, as the aforesaid is that particular Rubric in connexion with which the most startling departures from uniformity in Public Worship have taken place, and the ultimate retention of which, in its present form, appears to be inconsistent both with the instructions given to the Commission, and with the recommendations in the First and Second Reports.

C. J. GLOUCESTER AND BRISTOL.

We, the undersigned members of Your Majesty's Commission, concur in the above statement.

M. G. ARMAGH.
J. LONDON.
WILLIAM CHESTER.
PORTMAN.
EBURY.
S. H. WALPOLE.
W. G. HUMPHRY.

In signing this Report, I humbly desire to express to Your Majesty the regret which I cannot help feeling that the additional paragraph of the Rubrick at the end of the Order of the Holy Communion was not so worded as to make it quite clear that the administration to several communicants at once was to be restricted to extreme cases. If local circumstances ever anywhere combine to render the individual administration a physical impossibility, there must be an end of the question. But, before acquiescing in that conclusion, it appears to me that a Minister of the Church of England is bound to try everything that can be done, by having other Clergy to assist, by multiplying opportunities for communicating, and by varying the hours at which such opportunities are afforded.

For it seems to me to have been made as clear as anything of the kind can be, that the mind of our Church has all along been to do all that could be done to secure the administration to individuals.

In the Order of the Communion issued in the year previous to the appearance of the first Book of Edward VI., as well as in that Book itself, the direction of the Rubrick was, *He shall say to every one the words following.* And though that direction did not appear in the Second Book of Edward, in that of Queen Elizabeth, or in the Hampton Court Conference Book, the practice was enjoined by the XXIst Canon of 1603: *Likewise, the Minister shall deliver both the Bread and the Wine to every Communicant severally.* In the Latin, *Porro etiam ordinamus, ut administrans Panem*

et Vinum singulis communicantibus, separatim et per vices distribuat. And it was frequently made a subject of episcopal and archidiaconal inquiry, whether the Minister repeated to every one all the words appointed to be said at the distribution of the Holy Body and Blood of our Lord Jesus, and upon no pretence omitted any part of the words, or said them all but now and then to many at once.

The Presbyterian Commissioners at the Savoy Conference must have felt that Individual Administration was obligatory; for they prayed that the Minister might not "be required to deliver the Bread and Wine into every Communicant's hand, and to "repeat the words to each one in the singular number; but that it might suffice to "speak them to divers jointly, according to our Saviour's example."

To which the Episcopalian Divines replied, "It is most requisite that the Minister "deliver the Bread and Wine into every particular Communicant's hand, and repeat the "words in the singular number, forsomuch as it is the propriety of Sacraments to "make particular obsignation to each believer; and it is our visible profession that, "by the Grace of God, Christ tasted death for every man." In this, they were following closely the language held by Archbishop Whitgift, in his Answer to the Admonition to the Parliament, in 1572: "Forasmuch as any one that receiveth the "Sacrament hath to apply unto himself the benefits of Christ's Death and Passion, "therefore it is convenient to be said to every man, *Take thou: Eat thou.*"

Some help toward the saving of time was offered by the inserting of a clause for the convenient placing of the Communicants, at the same time that the Rule for Individual Administration was made more express and stringent than it had been previously,—a change which was unquestionably adopted for the purpose of asserting more distinctly the universality of Redemption, as well as the nature and personal applicability of the Sacrament.

For the plea of necessity to have any validity against all this, the clearest proof of the existence and absoluteness of the necessity is surely required.

WILLIAM CHESTER.

We, the undersigned members of Your Majesty's Commission, concur in the above statement, especially in the Second paragraph.

S. WINTON.

C. J. GLOUCESTER AND BRISTOL.

In signing this Report, I desire to express my dissent from two of the results at which the Commissioners have arrived.

1. With regard to the direction, commonly known as the "Ornaments Rubric."—This direction has been, and may be in future, a fruitful source of trouble and contention, and I think that it ought to have been amended.

2. With regard to the Athanasian Creed.—It may be doubted whether the consideration of this subject was within the limits of Your Majesty's Commission; but the Commissioners having determined so to regard it, I regret that it was not found possible to arrive at a more satisfactory solution of the difficulty which many persons feel, than the addition of a note, which, I venture to think, is incomplete as an explanation, and insufficient to meet the scruples of those who object to the public recitation of this Confession of our Christian Faith.

HARVEY CARLISLE.

I have signed the Report as a statement of facts only. I desire to state to Your Majesty my dissent from the result at which the Commission has arrived in the Order of the Burial of the Dead, which appears to me to remove no difficulty, and is not explicit enough to be free from ambiguity. I wish also to express my dissent to the retaining Rubrics which are confessedly obsolete, unsuited to the existing state of the Church, and which cannot be enforced, although they may be used in a manner to cause grievous scandal. And I am of opinion that the note proposed to be added to the three first Rubrics in the Order for the Administration of the Lord's Supper adds a new difficulty, and removes none of those that exist.

PORTMAN.

Agreeing generally in the proposed changes to be made in the Rubrics, I have signed this Report; but there are two or three points connected with them which I think require still further consideration.

1. *Athanasian Creed.*—The note appended to this Creed or Confession of Faith furnishes to my mind the strongest proof that, however valuable such a document may be as an historical exposition of the Church's views, the enforced use of it as a symbol of faith in Public Worship is most unadvisable. It seems to me to be very objectionable that a congregation should be required to affirm and profess the articles of their Creed in language which obviously and in its natural sense means one thing, when the interpretation put upon it says that it means another.

2. *The Order for the Burial of the Dead.*—With most of the alterations made in this Office I am inclined to concur. But I doubt in the first place whether the difficulties connected with its indiscriminate use can be overcome without some change in the Service itself; and in the second place I much regret, that in noting the cases in which this Office is not to be used, the present Rubric has been left as it was; so that those who die unbaptized are classified with those who die excommunicate or who have laid violent hands on themselves.

3. *The Ornaments Rubric.*—Although it may be wise to leave this Order to judicial interpretation, instead of introducing into it new terms, which may lead to fresh misconceptions, yet if any legislation should be had recourse to, for carrying into effect the Reports of the Commissioners, I think it would be right, for avoiding offence and preventing divisions that the Vestures of the Minister in his public ministrations should be specifically defined.

SPENCER H. WALPOLE.

I have humbly to submit to Your Majesty that in making some of the Recommendations contained in the Schedule to this Report, the authority conferred by Your Majesty's Commission has been exceeded, whilst in other instances the duty enjoined by Your Majesty has not been fulfilled.

The leading object to which our attention was directed, was the explanation or amendment of the Rubrics, Orders, and Directions for regulating the course and conduct of Public Worship, the administration of the Sacraments, and the other Services contained in the Book of Common Prayer (from varying interpretations put upon which, differences of practice had arisen), "so as to secure general uniformity of practice in such matters as may be deemed essential."

The "Ornaments Rubric," from the varying interpretations of which, recent innovations on long established usage of the Church have arisen, has been left without amendment or explanation. In our First and Second Reports we set up the standard of established usage in the Church, and suggested a remedy to restrain certain deviations therefrom; but whether this Rubric is consistent with such usage, is not within our province to determine.

From the evidence set forth in the Appendix to our First Report, and the recital in Your Majesty's Commission, it appears that the differences of practice that have arisen out of the varying interpretations of this Rubric relate to matters that are deemed essential.

With reference to the annotation proposed to be made in explanation of the penal clauses of the Creed commonly known as the Athanasian Creed, I humbly submit that we were not authorised by Your Majesty to suggest any alteration in this or any other part of the services set forth in the Book of Common Prayer, and least of all by the imposition of a meaning of which the words are not susceptible.

As to the Burial Service, the Recommendations made are also in excess of our authority under Your Majesty's Commission.

JOSEPH NAPIER.

I concur in the above statement.

PORTMAN.

In signing this Fourth Report addressed to Your Majesty, I feel bound to express my dissent from certain of the resolutions recorded in the Schedule.

The Athanasian Creed.

I humbly submit to Your Majesty, that evidence has been given before Your Majesty's Commissioners, that this Confession of Faith is in practice disused by many of the Clergy, partly from personal repugnance to its language, partly from deference

to the repugnance of their Congregations. Petitions have also been addressed to the President of Your Majesty's Commission from Clergy praying for relief, as regards the use of this Confession of Faith. Under these circumstances, if the occasional use of this Confession of Faith is still to be sanctioned, it seems to me that it would be in accordance with the spirit of Your Majesty's instructions, that the Rubric, by which its use is made imperative on certain Festivals, should be modified. I consider it to be beyond the province of Your Majesty's Commissioners to interpret the language of this Confession of Faith, and to put a construction, as proposed, by authority upon the so-called damnatory clauses, which is at variance with their plain and grammatical sense.

The Ornaments of the Minister.

I humbly submit to Your Majesty, that the retention of the note on the Ornaments of the Church, and of the Ministers thereof, which is appended to the Black Letter Order for Morning and Evening Prayer at the end of the Calendar, is not advisable, as the interpretation put upon it in recent times by several of Your Majesty's subjects raises a conflict between it and the fifty-eighth of the Canons of 1604, and causes great uncertainty in the minds of the Clergy and their parishioners as to the proper vesture of the officiating Minister. Evidence has also been given before Your Majesty's Commissioners, that notable varieties of practice have grown up of late in regard to the Ornaments of the Minister, and that serious differences between the Clergy and their parishioners have arisen therefrom. Your Majesty's Commissioners have been unable to agree upon any amendment to this note. On the other hand, it has been brought to the attention of Your Majesty's Commissioners, that this note does not appear in the MS. Book of Common Prayer, which is annexed to the Irish Statute of Uniformity, and that no practical inconvenience therefrom has resulted to the Church in Ireland. Under these circumstances, unless it should be resolved by the Legislature to amend this note, it seems to me that it would be advisable to omit it, and to allow the vesture of the parochial Clergy to be regulated by the Canon.

The Calendar.

I humbly submit to Your Majesty, that no sufficient grounds exist for discarding, as proposed, all the Tables for finding Easter, as well as the General Tables, which are annexed to the Calendar as authorized by 24 Geo. 2. c. 23., and directed by Parliament to be prefixed to the Common Prayer Book. The proposal itself hardly seems to be within the scope of Your Majesty's Commission. No evidence has been taken by Your Majesty's Commissioners to show that these Tables will be without future value to Your Majesty's subjects, as regards the calculation of true time, more especially as the precept for finding Easter, namely, that it "is always the first Sunday after the Full Moon which happens upon or next after the twenty-first day of March, and if the Full Moon happens on a Sunday, Easter Day is the Sunday after," contains a material error, which has been of practical inconvenience on two occasions in the course of the present century. I think it would be advisable that this error should be properly corrected, although it has not been submitted to Your Majesty's attention in the Schedule attached to the Report, whilst the Tables for finding Easter may, in my opinion, be usefully retained as well as the General Tables, as they supply excellent technical rules for constructing at any time a correct Calendar, and they serve to illustrate the astronomical principles upon which the Reformation of the Julian Calendar was based.

TRAVERS TWISS.

I sign this Fourth Report as concurring generally in the Rubrical changes which it recommends, but I feel it to be my duty to record my dissent from two of the proposed Rubrics.

1. "The directions concerning the daily use of the Church services are retained, not as "a compulsory rule, but as a witness to the value put by the Church on daily prayers "and intercessions, and on the daily reading of the Holy Scriptures."

It is superfluous to declare that the present directions are not "a compulsory rule" of daily service, since they specify "sickness," "absence," or "reasonable hindrance," as causes for its omission. The proposed Rubric by rendering the rule uncertain would be a cause of embarrassment to the Clergy, and by inducing a neglect of the Daily Morning and Evening Prayer, would deprive the people of many opportunities of united Worship.

2. I dissent also from the proposed Rubric which in the administration of the Holy Communion would permit the Bread and the Cup to be delivered to several persons without addressing to each the appointed words.

The Church has always taught that Christ died for every individual believer, and in our Liturgy she brings this consolatory truth to the heart of each communicant by saying to him in the words which accompany their delivery "the Body of our Lord Jesus Christ which was given for *thee*,"—"the Blood of our Lord Jesus Christ which was shed for *thee*."

The inconvenient length of the service when the communicants are numerous (alleged as a reason for the innovation) might be remedied by increasing the number of the officiating clergy, or by multiplying the celebrations; but the consideration of mere convenience ought not to weigh against the evil of a change which would seriously impair the sense of personal interest in the sacrifice of Christ, and would shock and distress many devout communicants.

3. I regret that the rule affecting Vestments, one of the most important subjects committed to our consideration, should be left wholly unsettled.

In our First Report we expressed an opinion "that it was expedient to restrain all variations in respect of Vesture from that which has long been the established usage," but we neither described what was "the established usage" to which we referred, nor did we indicate in what respects the restraint we recommended was to be exercised.

The offensive feature in the revived Vestments was their color, and restraint in respect of color might have been exercised by the following addition to the Ornaments Rubric:—

"Nevertheless, it is expedient that for the greater uniformity in ecclesiastical Vestments, the Ministers shall be restrained to the use of a white vesture, provided that upon such vesture they may wear a scarf or stole, and if graduates an academic hood."

I desire my signature to the Report to be qualified by these considerations, which I humbly submit to Your Majesty.

J. G. HUBBARD.

In signing this Report, I desire humbly to express to Your Majesty my deep regret that the Royal Commission has not recommended such changes in the Rubric before the so-called Athanasian Creed as could have put an end to its use as part of the Services of the Church of England; because,—

(1.) It seems to me that there is great presumption in the attempt made by that Creed to give a precise definition of the nature of the Supreme Being;

(2.) The assertions it makes as to the nature of the Supreme Being are nowhere to be found stated in such terms in Holy Writ: but they are the deductions drawn from Scripture by the theologians of the period in which it was written. Now I cannot think that a Christian Creed ought to consist of inferences (however logical) drawn from Scripture, but only (like the Apostles Creed) of the very statement of Scripture itself, given in its own words.

(3.) Its declaration, that those who do not accept its statement of the Christian Faith, without doubt will perish everlastingly, is generally acknowledged to be false, and nothing can be less fitting than to invite the people to make a solemn asseveration of that which it is not even wished that they should believe.

(4.) It commits the Church of England to the doctrine, long since exploded, that error is a crime, punishable with horrible torments.

I object to the Note that it is proposed to append to the Athanasian Creed, because, in my opinion it affirms that which is clearly contrary to the fact. The Athanasian Creed was written at a time when all men firmly believed that erroneous doctrine would be punished with everlasting perdition; and it was undoubtedly intended as a denunciation of such perdition against all those who did not hold that statement of doctrine which it sets forth. Accordingly, it precedes the statement by the words, "which faith except "every one do keep whole and undefiled, without doubt he shall perish everlastingly; "and the Catholic Faith is this,"—it concludes the statement by saying, "This is the "Catholic Faith, which except a man believe faithfully he cannot be saved." The meaning of this declaration at the beginning and ending of its statement of the Catholic

Faith does not surely admit of any doubt whatever. Were there any such doubt, it would be altogether extinguished by the additional words thrown into the middle of the Creed, "He therefore that will be saved must thus think of the Trinity. Furthermore it is "necessary to everlasting salvation that he also believe rightly . . . . . " I consider, therefore, that it is only by perverting the obvious meaning of the above words, that we can aver, in the language of the Note, that they "are to be no otherwise understood "than as a solemn warning of the peril of those who *wilfully* reject the Catholic Faith."

I further earnestly protest against the course taken by the Commission with respect to the Burial Service. While approving the proposal of introducing alternative chapters; I deeply regret that the word "unbaptized" should not have been omitted from the First Rubric. The refusal of Christian Burial to the unbaptized appears to me to emanate from the superstitious belief, that grew up in the dark ages, that no one could be saved who had not received baptism,

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I further differ from the conclusion arrived at by the Commission not to alter the Rubrics in the Marriage Service, so as to enable the clergyman to omit those portions of it which often give pain and embarrassment to those engaged in the Service.

I also greatly regret that liberty has not been given to the clergyman, under proper restriction, to shorten, as well as to divide, the Morning Service on Sundays.

CHARLES BUXTON.

We consider it to be our duty humbly to express to Your Majesty our deep regret that the majority of Your Majesty's Commissioners, whilst recommending changes of which for the most part we cordially recognize the advantage, have felt themselves restrained from advising other relaxations, not less desirable and equally within the terms of Your Majesty's Commission. We refer to proposals for such diminutions of the undue length and repetitions in the services, as are frequently adopted in many London churches and in some college chapels. We refer also to suggestions for giving to the Minister the power, frequently taken, of omitting expressions in the Marriage Service which shock the more refined feelings of the present time. We refer also to resolutions for giving relief to conscientious minds disturbed by various expressions, as for example, with regard to the Sponsorial system in the Baptismal Service, with regard to the maintenance of an obsolete discipline in the Commination Service, with regard to the forms of the 13th century enjoined to be employed by the Priest in the Visitation of the Sick and by the Bishop in the Ordination of Priests, with regard to the condemning clauses of the Athanasian Creed, on which we have delivered our opinions at greater length elsewhere. We refer also to proposals for the omission of antiquated regulations, such as those in the Burial Service relating to "the unbaptized, the excommunicate, and those who have laid violent hands on themselves," which are in fact all but nugatory, and which, if rigidly enforced, would be extremely mischievous. We refer lastly to directions for relaxing the provisions now laid down or implied in the Preface to the Ordination Service, and in the Act of Uniformity, excluding from even occasional ministrations persons not episcopally ordained, such as in former times were permitted to officiate and to preach in the Church of England. We regret these several failures the more, because, at least in some instances, as will appear by the Minutes, the beneficial changes which had been carried in earlier stages of our proceedings were reversed in the reduced or altered state of our Commission, owing to the enforced absence of some of our members from illness or other causes.

We venture to suggest that, if no other means occur for carrying out modifications so urgently demanded by the exigencies of the time, the Legislature should entrust some such power of relaxation to the Bishops and Ordinaries of the Church, in conformity with the spirit of the provision of the first Act of Uniformity in the reign of Queen Elizabeth, under any check which the Legislature might advise. It is only by adopting these or similar changes in the machinery of the Church, that we can hope for the preservation of order in public worship amongst the clergy and laity, who are becoming increasingly impatient of the inflexible rigidity of our present system, and for the Church's adequate

discharge of its functions as a great national institution in promoting Christian charity and Christian truth under the widely varying circumstances of our age and country.

A. P. STANLEY.
EBURY.

I desire to express my conviction that it was the duty of those who served on Your Majesty's Commission to recommend the relaxation of the use of the Athanasian Creed in the Service of the Church of England. This might have been effected either by the substitution of "may" for "shall" in the Rubric, or by the omission of the Rubric altogether, according to the two proposals of Lord Stanhope; or by forbidding its use in parish churches, whilst permitting but not enforcing it in cathedral and collegiate churches, according to the proposal of the Bishop of Carlisle; or by leaving it to be used alternatively with the Apostles Creed, according to the conditional proposal of Mr. Perry; or by "calling attention to the question of placing it with the Articles of Religion, at the end of the Book of Common Prayer," according to the proposal of the Bishop of Winchester. Any one of these recommendations would have relieved the consciences of those who are burdened by its use, without depriving those who are attached to it of the advantage which may, in their judgment, be derived from the retention of the Creed in the formularies of the Church.

I deeply regret that a change, proposed with such evident endeavours to conciliate the scruples of those opposed to it, should have been rejected; and I beg to offer the following reasons for that regret:—

1. Because the Creed was received and enforced in the Church of England when it was believed to be "the Creed of St. Athanasius," whereas it is now known to be the work of an unknown author, not earlier than the 5th century, perhaps as late as the 8th.

2. Because its exposition of the doctrine of the Trinity is couched in language extremely difficult to be understood by a general congregation, in parts absolutely certain to be understood in a sense different from what was intended by the original words; as, for example, "person," "substance," and "incomprehensible."

3. Because it is never recited in a mixed congregation in any other Church than our own.

4. Because the parts of the Creed, which are at once most emphatic, most clear, and most generally intelligible are the condemning clauses which give most offence, and which in their literal and obvious sense are rejected by the Explanatory Note which is now proposed to be appended to them.

5. Because the use of anathemas in the public services of all Churches has been generally discontinued.

6. Because these condemning clauses assert in the strongest terms a doctrine now rejected by the whole civilized world, viz., the certain future perdition of all who deviate from the particular statements in the Creed.

7. Because they directly exclude from salvation all members of the Eastern Churches; to whom, nevertheless, the clergy and the bishops of the Church of England, at various times, and especially of late, have made overtures of friendly and Christian intercourse, entirely inconsistent with the declaration that they "shall without doubt perish everlastingly."

8. Because the passage commonly quoted from the Authorized Version of Mark xvi. 16. in their defence is irrelevant; (*a*) as being much more general in its terms; (*b*) as being of very doubtful genuineness; (*c*) as being in the original Greek much less severe than in the English translation.

9. Because the use of this Creed, and of those clauses especially, has been condemned by some of the most illustrious divines of the Church of England, such as Chillingworth, Baxter, Bishop Jeremy Taylor, Archbishop Tillotson, Archbishop Secker, Dr. Hey, Dr. Arnold, Dr. Burton, Bishop Lonsdale.

10. Because the use of the Creed arouses scruples in candidates for ordination which can only be overcome by strained explanations.

11. Because it has been rejected by the Protestant Episcopal Church of the United States of America, which is in full communion with the Church of England, and whose clergy are authorized by statute to minister in our churches, being yet under no obligation to use this Creed.

12. Because it is a stumbling block in the way of almost all Nonconformists.

13. Because the public use of the Creed as a confession of Christian Faith, being, as it is, the compositon of an unknown author, and not confirmed by any general authority, is a manifest violation of the well known decrees of the Councils of Ephesus and Chalcedon.

14. Because the recitation of the Creed had in many English churches become obsolete, till it was revived some 30 years ago.

15. Because many excellent laymen, including King George III., have for the last 100 years at least, declined to take part in its recitation.

16. Because so far from recommending the doctrine of the Trinity to unwilling minds, it is the chief obstacle in the way of the acceptance of that doctrine.

For these reasons I consider that the relaxation of the use of the Creed, whilst giving relief to many, ought to offend none. It has, no doubt, a historical value as an exposition of the teaching and manners of the Church between the 5th and 9th centuries. It has also a theological value, as rectifying certain erroneous statements; and as excluding from the essentials of the Catholic Faith the larger part of modern controversy. But these advantages are quite insufficient to outweigh the objections which are recorded above, and which, even in the minds of those disposed to retain the use of the Creed, have found expression in an Explanatory Note, tantamount to a condemnation of it.

With regard to the Explanatory Note, whilst acknowledging the benefit derived from the indirect but unquestionable discouragement which it inflicts on the use of the Creed, I would humbly state the reasons why it appears to me to aggravate the mischief which it is intended to relieve.

1. Because it attempts a decision on a complex dogmatical and historical question which the Commission is not called to offer, and which it has not attempted in other instances, equally demanding and more capable of such explanations, such as the Baptismal Service, the Ordination Service, and the Visitation of the Sick.

2. Because this dogmatical decision was carried by a small majority in a Commission of reduced numbers; whereas in order to have any weight it ought to have received the general concurrence of those most qualified to pronounce it.

3. Because the words in the Creed which it professes to explain are perfectly clear in themselves, whilst it leaves unexplained other words, such as "person," "substance," "incomprehensible," which are popularly understood in a sense different from their original meaning, and which as so understood mislead the mass of the congregation and even preachers into some of the very opinions so terribly denounced by the condemning clauses.

4. Because the statement which it implies is historically false, viz., that "the condemnations in this Confession of Faith" do not apply to the persons to whom they evidently were intended to apply.

5. Because the main statement which it contains is either extremely questionable or a mere truism, or else so ambiguous as to be only misleading.

6. Because, after well considering a similar explanation given in 1689, Archbishop Tillotson thus expressed himself:—"The account given of Athanasius' Creed appears to "me nowise satisfactory. I wish we were well rid of it."

7. Because, in most instances, it will give no ease to those who are offended by the use of the Creed in public services.

8. Because, whilst virtually condemning the use of the Creed, it still leaves the Rubric enjoining that use.

9. Because it will have the effect of increasing the existing burden by seeming to state that in the view of the Commission it is a sufficient remedy.

10. Because it is one of several proposed explanatory notes which appear in the Minutes, and which are manifestly inconsistent with this and with each other.

11. Because (in the language used by our Chairman, in putting it to the vote,) it is "illogical and unsatisfactory."

A. P. STANLEY.

I beg leave to express my dissent from the conclusions at which the Commission has arrived on the following subjects:

1. *Ornaments Rubric.*—At the commencement of our proceedings in 1867 I proposed the following Resolutions:

That in compiling the "Book of Common Prayer and Administration of the Sacraments," the object of our Reformers was to prevent any "great diversity" in the mode of conducting the public worship of the Church:

That it appears, nevertheless, that "great diversity" now exists, chiefly in consequence of the introduction of Vestments and Ornaments, which had been disuse almost universally in our Church since the period of the Reformation:

That the introduction of such Vestments and Ornaments has excited the greater alarm, as it is avowedly a close imitation of the practice, if not directly connected with the erroneous doctrines, of the Church of Rome:

That the use of such Vestments and Ornaments is invariably defended by a reference to the Rubric before Morning and Evening Prayer; and that the said Rubric has been so differently interpreted by eminent legal advisers that the meaning seems to remain obscure and undetermined:

That under these circumstances it appears to be absolutely necessary to recommend either that the said Rubric should be so altered as to be made conformable to the general and long established usage of the Church of England, or that, for the resolution of all doubts, an authoritative interpretation should be appended to it.

These Resolutions were not adopted; and, after deliberations, which have extended over a period of three years, whilst the diversity in public worship has become still greater, the disputed Rubric remains unaltered and unexplained, and one of the main objects for which the Commission was appointed has been defeated.

2. *Athanasian Creed.*—I am unable to recommend that the Rubric which prescribes the use of this Creed should be retained:—

Because an Exposition of Faith, containing a series of subtle definitions on the most abstruse points of doctrine, may be fitly placed among the Articles of Religion, but is ill adapted to be "sung or said" in the public worship of the Church.

Because the condemning clauses which precede and follow those definitions, when understood in their obvious sense, cause extreme distress of mind to many men of unquestionable piety, who unfeignedly believe all the Articles of the Christian Faith.

Because, however desirable it may be to present an authoritative interpretation of the Creed, the Commission has no authority to interpret doctrinal statements; and the Note, which it is proposed to add, seems rather to attest the fact than to diminish the force of grave and serious objections.

Because the Church has omitted the anathematizing clauses at the end of the Nicene Creed, as it stood originally; and the principle thus applied to a Creed which was sanctioned by a General Council might, with at least equal propriety, be applied to a Creed which was composed at a later age, and by an unknown author.

Because the Protestant Episcopal Church of the United States of America, which has not only rejected the use of the Athanasian Creed in its public services, but even omitted all reference to the Creed itself in the VIIIth of the Articles of Religion, is not the less cordially acknowledged to be in full communion with the Church of England.

3. *Order of the Burial of the Dead.*—I cannot concur in the proposed alterations of this Service, because I fear that they will multiply practical difficulties, and fail to remove conscientious scruples. I also regret extremely that it should be left to the choice of the Minister to read a short passage of Scripture instead of the longer lesson drawn from 1 Cor. xv.—a lesson which is admirably adapted to set forth, on a most solemn and affecting occasion, when the minds of the most thoughtless are awed into seriousness, the proofs of that great doctrine of the Resurrection of the Dead, which is "the keystone of the Christian fabric."

J. A. JEREMIE.

I, the undersigned member of Your Majesty's Commission, concur in the first and third paragraphs.

M. G. ARMAGH.

In signing the Report I venture to express my regret that Your Majesty's Commission has not been able to agree upon any method of amending the Ornaments Rubric. I think it would have been better, for the avoidance of doubt and litigation, if the "Ornaments of the Church and of the Ministers thereof" had been more exactly defined.

I object to the note appended to the Creed commonly but erroneously called the Creed of St. Athanasius, for the following reasons:

I. Because the Commission possessed neither the right nor the authority to put an interpretation upon any of the formularies of the Church.

II. Because the note explains the anathemas of the Creed in a manner contrary to their plain grammatical sense, and thereby introduces into the Prayer Book the principle of the non-natural interpretation of the Creeds and Formularies of the Church; a principle fatal to the maintenance of any standard of doctrine whatsoever.

III. Because the note gives no ease or relief to the consciences of those who are offended by the recitation of this Creed at Public Worship.

I venture further humbly to express my opinion that this Creed ought not to be publicly recited in the Church, for the following reasons:

I. Because the recitation of a Creed so intolerant is contrary to the right spirit of public worship, as being destructive of that calm and reverent frame of mind in which men ought to approach God. The anathema appended to the Nicene Creed is by the general consent of the Church never recited at Public Worship.

II. Because the anathemas of the Athanasian Creed are not warranted by Holy Writ, exclude apparently the whole Eastern Church from the possibility of salvation, and require men to believe, under pain of perishing everlastingly, not merely the plain statements of Holy Scripture, but deductions gathered from it by human reasoning.

III. Because the recitation of this Creed is a violation of Church principles, and condemned in the severest terms by the highest ecclesiastical authority. For the Church of England professes to receive the four first General Councils as next in authority to Holy Scripture, and accordingly the Bishops of the whole Anglican Communion at the recent Lambeth Conference affirmed that they received the faith as defined by these Councils. But the Council of Constantinople in its seventh Canon, and that of Chalcedon in the Definition of the Faith appended to its Acts, expressly forbid "the composing, exhibiting, producing, or teaching of any other Creed." For this they give a sufficient reason, namely, that the Nicene Creed as finally settled at Constantinople "teaches completely the perfect doctrine concerning the Father, the Son, and "the Holy Ghost, and fully explains the Incarnation of the Lord." To guard more carefully against the imposition of new creeds they command that every bishop or clergyman so offending should be deposed, and every layman anathematized. It was only after long and patient deliberation that these Councils themselves made additions to the simpler Creed of the Primitive Church; and not merely is their sentence justly deserved, but the principles which guided them violated, when we are required to recite at public worship a highly complex and elaborate Creed, the statements of which have never been discussed at any Council or Synod of the Church, and which in so many particulars goes beyond the Definition of the Faith as settled in the four first General Councils.

As embodying, nevertheless, that particular explanation of the doctrine of the Trinity in Unity, gathered from Holy Scripture chiefly by the logical mind of St. Augustine, I think that this Creed ought by all means to be retained among the authoritative documents of the Church of England, mainly because of the general assent given to it by the whole Western Church; but only until such time as both its several clauses, and also the question of its general imposition in the face of the contrary decision of the Undivided Church, shall have been considered, if not by a General Council, at all events by a Synod representing all Christians in communion with the English Church.

R. PAYNE SMITH.

I humbly express my regret that the Commission has left several Rubrics ambiguous, which have been of late years perversely made use of to introduce practices repudiated at the Reformation; especially that the Rubric on Ornaments has not been altered so as to express distinctly the rule and principle laid down in our first two Reports; also that the black letter Saints' days have been retained in the Calendar; also that the position of the Minister while consecrating the elements in the Lord's Supper is not clearly defined; and that a Rubric in the Visitation for the Sick is retained which is alleged as giving a general sanction for auricular confession and absolution.

HENRY VENN.

I disapprove of the note which has been appended to the Athanasian Creed in the Schedule, for the following reasons:—

1. It is not within the province of the Commission to put an interpretation on one of the formularies of the Church.

2. The note appears to me to put an interpretation on the condemning clauses of the Creed which is at variance with their plain and obvious meaning. For according to the note the condemnations of the Creed are intended only for those persons who "*wilfully*

reject the Catholic Faith;" whereas the Creed declares that except every one do *keep* the Catholic Faith *whole and undefiled*, he cannot be saved; and again, "This is the Catholic Faith, which except a man *believe faithfully*, he cannot be saved." The terms of condemnation, as expressed in the Creed, are manifestly far more comprehensive than the note represents them to be.

3. It appears to me that the chief effect of the note, if placed in the Prayer Book, will be to offend by an unsound explanation the consciences of many who at present acquiesce in the recitation of the Creed.

With regard to the recitation of the Creed in public worship, I concur generally in the opinions expressed by the Archbishop of Canterbury, the Bishop of St. David's, the Dean of Westminster, and Professor Payne Smith.

W. G. HUMPHRY.

We, the undersigned members of Your Majesty's Commission, concur in the above statement.

PORTMAN.
EBURY.

In signing this Fourth and final Report of the Ritual Commission I feel it necessary to express my dissent from some of the Recommendations therein made to Your Majesty; and in doing so I beg leave humbly to state to Your Majesty my reasons for not concurring in the following portions of the Schedule which is appended to the Report.

I. Page 5. "¶ The directions concerning the daily use of the Church Services are retained, not as a compulsory rule, but as a witness to the value put by the Church on daily prayers and intercessions, and on the daily reading of the Holy Scriptures."

This proposed Note seems to me to be objectionable, because:—

1. It tends to supersede directions which were designed, (*a*) to be a rule of Discipline for the Clergy, and (*b*) to provide opportunities of Devotion for the Laity. Neither of these are alleged to be unimportant now.

2. It will be regarded as a doubtful mode of testifying "to the value put by the Church of England on daily prayer," and "daily reading of the Holy Scriptures," if the observance of the present rule is thus rather discouraged than commended.

3. It is unnecessary to relax these directions, for they themselves provide the requisite exceptions to their general rule; and moreover the new Note, authorizing "selections" from the Morning and Evening Prayer for use in Church on week days, removes objections grounded upon the alleged length or repetition of these services.

II. Page 8. "Note.—*That although some other Days are marked in the Calendar, yet the above-mentioned are the only Feasts and Fasts appointed to be observed throughout the Year.*"

This Note is very unsatisfactory, because:—

1. If it be understood to mean, that the Black-letter days are not intended "to be observed" *in the same way* as the Red-letter days, the statement is useless, for no one thus confounds them.

2. If the Note should convey the belief, that there is no authority for any commemoration of the Black-letter days in the Church of England, it would mislead, as being historically incorrect; for the existing Statute, 5 & 6 Edw. vi. c. 3., A.D. 1552, (in conformity with a Decree of Convocation,* confirmed by the King, in 1536,) sanctions some observance of them. That Statute, in limiting the old days of obligation, ordered "that none other day shall be kept and commanded to be kept Holy-day, or to abstain "from bodily labour," than the days which it recites, these being identical with the Red-letter Days of the present Prayer Book Kalendar, except the Feast of the *Conversion of St. Paul* and the Feast of *St. Barnabas*, which are not mentioned in the Statute; but the Statute, in ordering the *solemn* observance of these Red-letter Days, impliedly recognized the then well-known distinction between *simple* and *solemn* feasts; that distinction is practically drawn in the Prayer Book, which provides a proper Collect, Epistle, and

* "Provided alwayes, that it may be lawfull unto all preestes and clerkes, as well secular as regular, in the foresayd holy-dayes now abrogate [i.e. *as days of obligation*] to synge or saye their accustomed servyce for those holy-dayes in their Churches, so that they do not the same solempnely, nor do rynge to the same after the manner used in hygh holy-dayes, ne do commaunde or indict the same to be kept or observed as holy-dayes."—(*Stephens's Eccl. Stat.*, Vol. I., p. 334.)

Gospel for the Red-letter Days, but leaves optional any observance of the Black-letter Days retained in the Kalendar.

3. If the Note should receive the sanction of Parliament, it would (according to recent interpretations of Ecclesiastical Law) probably be a repeal of section VII. of the Statute just cited, which makes it "lawful to the Knights of the right honorable Order of the "Garter, and to every of them, to keep and celebrate *solemnly* the Feast of their Order, "commonly called St. George's Feast," although it is a Black-letter Festival.

4. If the Note should be taken (as no doubt it will be) for a designed discouragement of any commemoration of the Black-letter days, whether in Hymns or other Devotional acts which do not interfere with prescribed Services, its enactment would be a real grievance to, at least, a very large and influential minority of the members of the Church of England. These minor Festivals have been increased in successive revisions of the Prayer Book from 1552 to 1662; they link the Church of England with the past here and in the rest of Christendom, thus showing her own continuity and catholicity; and some of them refer to events and persons never to be forgotten, *e.g.*, the Transfiguration of our Lord, the Visitation of the B. V. Mary, the Beheading of St. John Baptist, St. John the Evangelist ante port Lat., St. Mary Magdalene, St. Augustine, and St. Ambrose.

III. Page 9. "And here is to be noted That such Ornaments of the Church, and of the Ministers thereof at all times of their Ministration, shall be retained, and be in use, as were in this Church of *England*, by the authority of Parliament, in the Second Year of the reign of King *Edward* the Sixth."

The "differences of practice" which had "arisen from varying interpretations put upon" this Rubric were the principal cause of the issuing of Your Majesty's Commission to us. Having agreed to the recommendation of our First Report, to "restrain" such differences, but having been unable (in common with other Commissioners) to concur in the *mode* of restraint recommended in the Second Report, (a mode which has provoked a very extensive condemnation by Clergy and Laity alike,) I cannot but regret that this final Report has not recommended some addition to the Ornaments Rubric, which, while not affecting its integrity, might control its application, especially as Judicial interpretations have failed and probably will fail to secure uniformity of practice in the Ornaments which it is held to prescribe, (even if that could "be deemed essential,") and as the Rubric is inapplicable to others which need also to be regulated. The difficulty might have been, perhaps not inadequately, provided for, if a supplementary Rubric, such as the following, which was adopted, had been retained in our recommendations:—

"But if any question arise in a Parish or Congregation touching the fitness of the Ornaments of this second year, or of any other Ornaments used at such times of Ministration, it shall be decided by the discretion of the Ordinary, or of the Archbishop in case of appeal being made to him."

The old Rubric (which could not be removed without leading to great confusion, nor altered without giving serious offence,) would, as thus qualified, operate fairly towards all parties in the Church, for these reasons:—

1. It would (as interpreted by the Final Court of Appeal in 1857* and 1868†) furnish a *maximum* standard of Ornaments; and this is the more important to secure, inasmuch as it would be very difficult (even if possible or desirable) to provide now a new List of Ornaments likely to give general satisfaction.

2. It would recognize as permissive existing variations from that precise standard.

3. It would become sufficiently elastic to adapt itself to the varying tastes or needs of Parishes and Congregations.

4. It would restrain changes made without due consultation between Minister and people, (*a*) by recognizing a right of complaint, and (*b*) by providing a mode of relief without litigation.

5. It would not introduce any new *principle* of restraint, for it would be only an application of the "discretion" given to "the Ordinary" in the 58th and 82nd Canons of 1603.

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* *Liddell* v. *Westerton*.—"The Rubric to the Prayer Book of January 1st, 1604, adopts the language of the Rubric of Elizabeth. The Rubric to the present Prayer Book adopts the language of the Statute of Elizabeth; but they all obviously mean the same thing, that the same dresses and the same utensils, or articles, which were used under the first Prayer Book of Edward VI. may still be used. None of them, therefore, can have any reference to articles not used in the Services, but set up in Churches as Ornaments, in the sense of Decorations."—(*Moore's P. C. Report*, p. 159.)

As it is Historically ascertainable what were the "dresses" and the "utensils or articles which were *used under*" the Prayer Book of 1549, there is no real difficulty in deciding what should now be the *maximum* standard.

† *Martin* v. *Mackconochie*.—" . . . in this construction of the Rubric, their Lordships entirely concur."

6. It would afford a necessary and reasonable liberty to Parishes and Congregations; and would also prevent undue interference by the Ordinary, the exercise of whose "discretion" would be limited to cases where dissatisfaction might arise.

7. It would secure a sufficient general uniformity in things which have always varied to some extent, by bringing in the "discretion" of the Archbishop when needed.

IV. Page 10. "¶ *The Morning Prayer, the Litany, and the Order for the Administration of the Lord's Supper or Holy Communion may be used together or as separate Services at the discretion of the Minister. And when the Morning Prayer is said alone, a Sermon may follow the Third Collect or the end of the Service. Due notice of any proposed change in that which hath been the accustomed manner of using these Services in any Parish shall be given by the Minister to the Parishioners and to the Ordinary; and in case of doubt as to the expediency of the proposed change, the Parishioners may refer the matter to the Ordinary, whose decision shall be given in writing.*"

I dissent from the whole of this Rubric after the words "discretion of the Minister," for these reasons:—

1. The occasion for this Rubric was the doubt which exists whether the Clergy have any authority to separate the Morning Prayer, the Litany, and the Communion Service on Sundays and other days when they are commonly used together. For some years past there has been a growing complaint by the Laity of the length of the Morning Service on Sundays, owing to this combination of the three Offices. In many Churches the Clergy have remedied this by disconnecting them in the Morning, or by using the Litany in the Afternoon; and they seem to be fully entitled at least to do the former, inasmuch as the three Offices are only united by custom, founded apparently upon an Injunction of Archbishop Grindal, in 1571, which (probably to remedy negligence) ordered—

"That the Churchwardens shall not suffer any ringing or tolling of Belles, to be on Sundayes or Holy-dayes vsed betweene the Morning Prayer, Letanie, and Communion, ... nor the Minister shall pause or stay betweene the Morning Prayer, Letanie, and Communion, but shall continue and saye the Morning Prayer, Letanie, and Communion, or the Seruice appoynted to be sayde, when there is no Communion, togither without any intermission, to the intent the people may continue togither in prayer, and hearing the Worde of God, and not depart out of the Church during all the time of the whole Diuine Seruice."—(*Appendix to Second Report*, p. 414.)

Other Clergy, however, although alike desirous of dividing this customary Morning Service, think they cannot lawfully do so; hence it is very desirable to remove the supposed hindrance by giving, as is done in the first part of this new Rubric, the authority which is presumed to be requisite.

2. But the latter part of the Rubric, beginning "Due notice of any proposed change," &c., will, if made Law, introduce a new restriction upon the liberty sought to be secured. At present, if the liberty exists (as I cannot doubt it does), it is unfettered by any conditions except that "discretion" which the Prayer Book in several not unimportant matters confides to the Clergyman; and in this case he may surely be trusted to exercise it with the same freedom, for it is most unlikely that the Minister will give himself the additional trouble which a division of Services involves unless he is satisfied that the change will be acceptable to his People.

3. The new restriction itself gives the Minister a very ambiguous discretion, in requiring him to give "Due notice of any proposed change in that which hath been the "accustomed manner of using these Services in any Parish," both "to the Parishioners "and to the Ordinary," without defining the character of the notice; it leaves "the Parishioners" (a term which need not include a *Congregation*) to "refer" or not "to the Ordinary," as they may choose, "in case of doubt as to the expediency of the proposed change;" it gives no power to the Ordinary to interfere, where no reference is made to him, when the Minister and Parishioners disagree; and thus what was designed to give facilities for beneficial changes may only produce a dead lock, even if a long-continued dispute be happily avoided. I humbly think that every needful check upon "the discretion of the Minister" might have been secured if the Commissioners had made it "subject to the control of the Ordinary," as it was at one period provisionally agreed to do.

4. The words "And when the Morning Prayer is said alone a Sermon may follow the Third Collect or the End of the Service" (besides being brought under the questionable restriction just commented upon) are needless here, inasmuch as the time of the Sermon in the Morning Service is now fully provided for by a Rubric in the Communion Service, the language of which moreover would, I think, conflict with the words above cited.

V. Page 10. "¶ *In all Churches and Chapels such Hymns or Anthems may be used as shall not be disallowed by the Ordinary.*"

This Rubric is *unnecessary* if designed to authorize the use of Hymns or Anthems in Churches or Chapels generally; for there is no Law against their use, and custom has long sanctioned them.

It is *useless* as a guide to the *times* at which Hymns or Anthems should be sung, even if such directions were requisite.

It would probably be regarded, on all sides, as a needless restriction of existing liberties in the absence of authorized Hymns; and a hindrance to the gradual formation of a Hymnal adapted to the various needs of the Church of England.

VI. Page 11. "¶ *Note, That before every Lesson the Minister shall say,* Here beginneth such a Chapter, *or* Verse of such a Chapter, of such a Book. *And after every Lesson,* Here endeth the First, *or* the Second Lesson."

The previous Rubric having been altered to allow of the Lessons being read by a Layman, this Rubric should, I think, have been made to correspond with it, by inserting the words "or he that readeth," after the word "Minister;" for, although it might sometimes be convenient that the Minister should give out the Lesson, generally the advantage would probably be found in the notifications being made by the Reader himself.

VII. Pages 11 and 13. "¶ *Here may follow an Anthem or Hymn.*"

It appears to me that the present Rubric ("¶ In Quires and places where they sing here followeth the Anthem") is preferable to this, because:—

1. The present Rubric is merely directory with regard to the use of a certain musical composition called an "Anthem" in a particular class of Churches, viz., Cathedrals, Collegiate Churches, and Royal Chapels. It does not *forbid* the use of Hymns in these Churches, or the use of Hymns or Anthems in other Churches.

2. The new Rubric would, not improbably, be considered as very exclusive, for if interpreted, as most likely might be the case, by the dictum of the Judicial Committee of Your Majesty's Privy Council in Liddell *v.* Westerton, and Martin *v.* Mackonochie, it would seem to render illegal the use of an Anthem or Hymn in all Churches at any other period of the Service except after the Third Collect; their Lordships having ruled that "in the performance of the Services, Rites, and Ceremonies ordered "by the Prayer Book, the *directions* contained in it must be *strictly* observed;" and "that no omission and *no addition* can be permitted."

VIII. Page 13. "¶ *Note, That the condemnations in this Confession of Faith are to be no otherwise understood than as a solemn warning of the peril of those who wilfully reject the Catholic Faith.*"

Having regard to the various and conflicting representations which were made to the Commissioners, they could not well avoid discussing the Rubric prefixed to the Athanasian Creed, although it cannot be pretended that any doubt exists as to its *meaning*, whatever may be thought of the fitness of the Rubric itself. But it appears to me that the terms of our Commission do not authorize us to make any recommendation to alter the prescribed use of this Creed, nor do I think they warrant our making a Note explanatory of the meaning of any part of the Creed. If there had been anything like a general unanimity of opinion among us as to the desirableness of some change in the Rubric, I think we might with some propriety have indicated that opinion, stating also that we were only precluded from making it a *recommendation* by the limitations which the Commission imposed upon us. It is true that in a very few instances we have altered Rubrics of whose meaning there is also no doubt, and so may have somewhat exceeded the strict letter of our Instructions; but these changes, while desired by some, are not likely to be objected to by others: whereas the serious opposition which would be made to any *recommendation* from us to put the Athanasian Creed in a position of inferiority to the other Creeds, could not but be materially strengthened by the knowledge that the Commissioners had thus transgressed their powers.

I do not consider it necessary to make any remarks upon the language of the Note itself, because it seems to me that no explanatory Note is likely to satisfy those who object to the use of this Creed in the Public Service of the Church; but if it were desirable to furnish an explanation for the sake of others, I think the wording of this Note would need some alteration.

IX. Page 14. "¶ *Here followeth the Litany, or General Supplication, to be sung or said after Morning Prayer, upon Sundays, Wednesdays, and Fridays, and at other times when it shall be commanded by the Ordinary.*"

It seems to me that this Rubric needs amendment, because the doubt as to its meaning is not removed by the new Rubric which provides (although not satisfactorily) for the division of the Morning Service on Sundays and other days: that doubt is—whether the word "after" allows the Litany to be said *at any time* between the Morning and Evening Prayer, or whether it *must* be used *between* the Morning Prayer and the Communion Service when the latter *follows* the Morning Prayer. The words "and at other times when it shall be commanded by the Ordinary" do not touch this point. It seems to me that the doubt might have been removed by inserting words giving the minister a *discretion* in the matter.

X. Page 14. "¶ *To be said on the Sunday before the Ember Days and on the seven days after it, for those who are to be admitted into Holy Orders.*"

I think the present Rubric is preferable to this alteration. It cannot reasonably be doubted that Sunday is the *first day* of "the Ember Weeks;" and therefore when a particular Prayer is ordered "to be said every day" in those Weeks, its omission on that day can hardly be due to any ambiguity in the Rubric. To order the Prayer to be said on the Sunday after the Ember Days seems to me to be ritually incorrect, because the two Prayers provided are *prospective* in their character.

XI. Page 15. "* *This may be said when any desire to return praise for special mercies vouchsafed to them.*"

The word "special" should be omitted, lest it be misunderstood as preventing the use of the words to which it refers, in the numerous cases which could not well be termed "special." It is better to have an *inclusive* rather than an (apparently) *exclusive* direction. Moreover, in clearing the Rubric of the doubt whether the Thanksgiving might be used for any who had *not* "been prayed for," it is important to avoid introducing into it a new doubt.

XII. Page 17. "¶ *But Note, the foregoing directions are not to be held to authorize the refusal of the Holy Communion to those who humbly and devoutly desire to partake thereof.*"

This Note, although designed to remove difficulties connected with interpretations of the Rubric preceding it, is, in my judgment, much to be deprecated; because:—

1. It presents an opportunity of evading a most necessary Discipline which that Rubric was designed to secure in reference to a Sacrament, the reception of which all non-conforming religious bodies guard with special restrictions, however inferior may be their estimate of its intrinsic character, as compared with that held by the Church. Considering how very little Discipline the Church of England is able to exercise, even in cases which seriously offend her members, I cannot but regret a proposal tending, as I think, to relax it further.

2. It retains in precisely its present form (yet makes of little avail) a Rubric which really needs some alteration, to adapt it in practice to the decreased strictness of our Parochial System. The first Clause (requiring Notice from intending Communicants) limits the Minister's authority to "advertise" a person not to communicate; he may only deal with anyone who, being among those who "signify their names," comes under the description of cases mentioned in the second Clause of the Rubric: but the Notice having mostly fallen into disuse, no opportunity is afforded of warning those of the like character who do not send in their names to the Curate.

3. Therefore, I cannot but think that the Commissioners would have done well if, instead of this qualifying Note, they had adhered to a former decision, viz.,—(1.) To abolish the required Notice. (2.) To make more general the second Clause of the Rubric by a little transposition and a slight addition, such as the following:—"If the Curate have "knowledge that any one intends to be a partaker of the Holy Communion who is a "notorious evil liver, or who has done any wrong to his neighbour by word or deed, so "that the Congregation is thereby offended, he shall privately advertise him," &c. (3.) To omit the concluding words of the third Clause, "And the Ordinary shall "proceed against the offending person according to the Canon;" thus relieving the Bishop of a duty which he hardly seems expected to perform, and probably enabling him in a more effective way to move "the offending person."

XIII. Page 20. "¶ *And there shall be no celebration of the Lord's Supper, except there be three (or two at the least) of the people to communicate with the Priest.*"

The words "of the people" should be omitted, for they would prevent a Celebration of Holy Communion "in Cathedral and Collegiate Churches, and Colleges, where there are many Priests and Deacons," if no Layman communicated, although they are ordered to "receive the Communion with the Priest every Sunday at the least, except they have a reasonable cause to the contrary"; also they would be alike prohibitory on occasions of Episcopal or Ruri-decanal or other strictly Clerical Meetings; and, further, if, as is not at all unlikely in a Country Parish, two Clergymen were officiating, but only one Layman remained for Communion, all three would be deprived of the Sacrament.

XIV. Page 20. "¶ *And to take away all occasion of dissension, and superstition, which any person hath or might have concerning the Bread and Wine, it shall suffice that the Bread shall be such as is usual to be eaten, but the best and purest Wheat Bread that conveniently may be gotten. But Wafers shall not be used; and if any difference arise concerning the Bread and Wine to be used, the Ordinary shall on appeal take order concerning the same, and his decision shall be final.*"

I object to the words "but Wafers shall not be used," because:—

1. The word "wafers" is likely to cause as much doubt and contention as did the words "it shall suffice."

2. The Dean of the Arches having recently removed the alleged doubtful meaning of "it shall suffice," by deciding that the use of Wafer-bread is not contrary to the true interpretation of this Rubric, I conceive that we are not at liberty to recommend an alteration of the Law with a view to prohibiting a difference of practice which has been Judicially declared to be sanctioned by the present Rubric.

3. If it be urged that the use of Wafer-bread gives offence to some, it must be remembered that the, by no means uncommon, carelessness in the use of ordinary Bread offends a far greater number of devout Communicants.

4. Any real offence which may be given to those entitled to complain, is fully provided for by the addition made to the Rubric giving the Ordinary power to decide in any difference "concerning the Bread and Wine to be used," if "appeal" be made to him.

XV. Page 20. "¶ *And when by reason of numbers it is inconvenient to address to each Communicant separately the words appointed to be said on delivering the Bread and the Cup, it shall suffice that the words be said once to so many of those who shall together kneel for receiving the Communion at the Holy Table, as the Minister in his discretion shall see fit: Provided always, that in case of any doubt arising as to the necessity thereof, reference shall be made to the Bishop, whose judgment shall be final.*"

I am entirely opposed to the "discretion" which this new Rubric proposes to give to the Minister, for the reasons following:—

1. It would give the sanction of the Church of England to a practice which, having regard to History, there seems no reason to doubt, is contrary to the general rule and custom of the Church from the earliest times; and which there is no sufficient ground for thinking was contemplated by the Rubric of any of the authorized Prayer Books from 1549 to 1662.

2. It is completely at variance with the Answer given by the Bishops to the Presbyterians at the Savoy Conference in 1661; for they said, "It is most requisite that the "Minister deliver the Bread and Wine into every particular Communicant's hand, and "repeat the words in the sigular number, for so much as it is the propriety of sacra-"ments to make particular obsignation to each believer, and it is our visible profession "that by the grace of God Christ tasted death for every man." In accordance with this Answer, and apparently to prevent any future misunderstanding, they inserted the words "to any one," which appear in the present Rubric.

3. It would encourage others to follow the example of those who do not now comply with the existing rule. To *prohibit* a lax practice which long custom has sanctioned in many Churches, but which it may be hoped is decreasing, might be a proceeding of doubtful policy; non-interference, however, is a very different thing from directly countenancing and protecting the practice by a new Rubric.

4. It only pleads *inconvenience* as the reason for the proposed permission; but none, which might not be otherwise remedied, has been shown in the evidence taken by the Commission, and there seems no reason for thinking that additional evidence would be of a different character. The witnesses showed that on the one hand in two Churches* where there was a *single* Celebration of the Holy Communion fortnightly, the number of Communicants ranged from 150 to 270, and the words of administration were only

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* Appendix to First Report, Questions 12, 55, 87, 172, 3078, 3089–90, 3160–3, 3196–9.

said once to each group; on the other hand, in Churches * where there are from one to three Celebrations every Sunday, the Communicants at each Celebration averaged from 40 to 80, and the words were said separately to each Communicant. On the Great Festivals, in one case† there were two Celebrations and 500 Communicants, the words being said collectively; in other cases‡ two, three, or four Celebrations and from 300 to 750 Communicants, the words being said individually; in one of the latter Churches 200 persons, and in another 267 were thus communicated singly at one Celebration. There seems no ground for supposing that the Celebrants in all these instances had not alike sufficient assistance, or might not have obtained it, whether to multiply Celebrations or to distribute the Sacrament: the reasonable conclusion, therefore, seems to be that by more frequent Celebrations the present Rubrical direction could be followed without real inconvenience to either Minister or People.

5. It will be likely to increase the offence which is well known to be frequently caused by the present departure from the Rubric, and of which some evidence § has been given to the Commissioners.

XVI. Page 25. "¶ *The Curate of every Parish may upon Sundays and Holy-days, after the Second Lesson at Evening Prayer, or before or after Divine Service, openly in the Church instruct and examine so many children of his Parish sent unto him, as he shall think convenient, in some part of this Catechism.*"

This Rubric, as it now stands in the Prayer Book, no doubt needs some qualification, because, while properly requiring Public Catechizing, it inconveniently limits it to "Sundays and Holy-days, after the Second Lesson at Evening Prayer"; whereas experience proves that greater latitude as to time is needed. This is, indeed, to some, yet not to a sufficient, degree provided in the altered Form of the Rubric. But the substitution of "may" for "shall" would enable the Clergyman to omit entirely Public Catechising in Church; and this is a change which, I think, ought not to be encouraged, especially at a time when alterations in the Educational system of the Country render it important that the Church should not relax or abandon opportunities of giving distinct religious instruction to the young among her Members.

XVII. Page 28. "¶ *If there be no Communion the Minister shall dismiss with the Blessing those who are gathered together.*"

This proposed Rubric is an addition to the Office of Holy Matrimony, and seems to me as unnecessary as if it were affixed to the Office of Public Baptism; but if some consider it desirable, I think the direction should not be compulsory, nor should the Blessing be limited to that at the end of the Communion Service; especially as changes recommended in existing Rubrics have been of the opposite kind.

XVIII. Page 30. "¶ *Here is to be noted that the Office ensuing is not to be used for any that die unbaptized, or excommunicate, or have laid violent hands upon themselves; but it shall be lawful for the Minister on sufficient cause to read one or both of the Psalms following, together with one of the Lessons, and the four sentences appointed to be said while the corpse is made ready to be laid into the earth, concluding with the Lord's Prayer and the Grace at the end of the Office: Provided always, that the Office thus allowed be not used without the permission of the Ordinary, but that if, from want of time, this permission cannot be obtained, then the Minister shall notify in writing, within seven days to the Ordinary the use of the shortened Office, and the reasons for his having so used it.*"

The "Order for the Burial of the Dead" has given rise to difficulties which at least were less prominent in former times when the exercise of Ecclesiastical Discipline was more recognised. The Commissioners have, indeed, endeavoured to adjust the disputed points, but I fear that the altered Rubric will not give satisfaction, either in what it has done, or in what it has left undone; for:—

1. The prohibition to use the Office in the case of the "unbaptized" does undoubtedly operate beneficially upon many careless parents, and thus is a protection to the children themselves. Moreover, the Office is designed for the Members of the Church, i.e., for the Baptized; therefore it is consistent and not uncharitable to limit it to them. If it be thought a hardship to refuse the Office to those whose non-baptism is not their own fault, then the shortened Office would be an injustice to them, because it makes no distinction between their case and that of those who reject Baptism.

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* Appendix to First Report, Questions 231, 278–9, 331, 552–4, 1099, 1102, 1138–9, 1158, 1174–7, 1784–6, 2626–9, 3923.

† *Ibid.*, 3091.

‡ *Ibid.*, 513–4, 626, 794–8, 1157, 1787–90, 2960–2, 3921–2. *See also* p. 102.

§ *Ibid.*, Questions 3483, 3487–8.

There is, indeed, a case in which a misapplication of this prohibition gives reasonable offence, I mean the occasional refusal to use the Burial Service over those who have been baptised by a person not Episcopally ordained, or by a Layman. But this objection might have been removed by an Explanatory Note to the effect that such Baptisms, though *irregular*, are *valid* if administered with Water "in the Name of the Father, and of the Son, and of the Holy Ghost."

2. The case of the "excommunicate" can hardly be said to occur now, when it is recollected that the 68th Canon of 1603 strictly defines it to be one "denounced, "excommunicated, *majori excommunicatione*, for some grievous and notorious crime, "and no man able to testifie of his repentance." Yet this would seem to be just a case for which, should it arise, the prohibition ought to exist.

3. The case of those who "have laid violent hands upon themselves" presents greater difficulty, owing to a change of circumstances since 1662, when the Rubric was prefixed. Until the Law was altered by the 4 Geo. IV. c. 52., 1823, no question could arise as to the use of the Office in the case of "violent hands" pronounced to be *felo de se*, because Burial in Consecrated Ground was forbidden: but now that this interment is permitted (although without the Office) some support may seem to be afforded to the opinion that the Verdict of "temporary insanity," most usually given by the Coroner's Jury, qualifies the Rubrical prohibition, and warrants the use of the Service in this latter instance. Ancient Canons of the Church of England (based upon a Decree of an early Council,*) appear not to have allowed a *complete*† Religious Office to be used, whatever other distinction they may have drawn in cases of suicide. The permission given by the altered Rubric to use part of the present Service corresponds to this, except in the proposed use of "one or both of the Psalms." But it seems to me that the existing difficulty will not really be removed unless some definition be given of the sense in which for the future the term "violent hands" is to be understood. If the decision of a Jury is deemed to be the only satisfactory mode of settling the question, then I think that a Verdict *other than* that of *felo de se* should be held to authorize the use of the shortened Office for those who "have laid violent hands upon themselves."

4. But this altered Rubric wholly fails to provide for the difficulty which most of all presses, viz., the offence caused by the use of the Burial Service in the case of the "open and notorious evil liver." The subject was indeed carefully considered by the Commissioners, and it will probably not cause surprise that objections which seemed insuperable to others presented serious obstacles to ourselves when discussing the various proposals which were made. Yet, after all, it appears to me that, on the whole, it would be less objectionable to allow a Clergyman to use the proposed shortened Office in this case, rather than leave him in the questionable position of refusing the present service upon a kind of understanding that the Bishop must disregard his doing so. I think that the altered Rubric should not be adopted, at least unless it is extended to cases where the use of the whole Office would cause great scandal, or where the friends of the deceased wish or consent that the entire Office should not be used. The discretion thus allowed to the Clergyman might be sufficiently guarded by requiring that three properly qualified persons (perhaps householders) should certify their belief that the scandal was likely to be given if the full Service were used.

THOMAS WALTER PERRY.

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* *The Excerptions of Ecgbright*, A.D. 740.—"96. From the Council of Braga [A.D. 563]. Concerning those who by any fault inflict death on themselves, let there be no commemoration of them in the Oblation, as likewise for them who are punished for their crimes. It seems fit that they who kill themselves with a sword, with poison, by a precipice, or a halter, or by any other violent means, have no commemoration made for them in the Oblation; and that their corpses be not carried to the grave with Psalms; for many have presumed to do this through ignorance. The like must be done in relation to them who are punished for their crimes."—(*Johnson's English Canons*, vol. I., p. 235. Library of Ang. Cath. Theol.)

Penitential Canons, A.D. 963.—"24. If a man wilfully kill himself, with a weapon, or through any instigation of the Devil, it is not allowed to sing Mass for such an one, nor that his body be committed to the earth with psalmody, nor that it be buried in an holy place; the same doom belongs to him that loseth his life as a punishment for his crimes, that is the thief, and murderer, and traitor to his lord."—(*Ibid.* p. 433.)

† *Shakspeare* (in *Hamlet*, Act V.) seems to state the law or custom of his own time: *Ophelia*, although "crowner's quest law" gave her "*Christian* Burial," for else "she should *in ground unsanctified* have lodg'd," was only buried with "maimed rites;" for when *Laertes* asked "What ceremony more?" the *Priest* answered, "Her obsequies have been as far enlarg'd as we have warranty: her death was doubtful."

W. F. KEMP, *Secretary*,
Jerusalem Chamber, Westminster Abbey,
August 31st, 1870.

SCHEDULE

SETTING FORTH

THE RUBRICS

OF THE

BOOK OF COMMON PRAYER

ARRANGED IN THE ORDER OF THE SERVICES.

W. F. KEMP, *Secretary.*

N.B.—The "Existing Rubrics" in the left-hand Column of this Schedule are printed exactly, as to Capitals, Spelling, Punctuation, &c., from the MS. Prayer-book, originally attached to the Act for the Uniformity of Publick Prayers (XIII. and XIV. Carol. II. c. 4), in the Library of the House of Lords, and now deposited with it in the Victoria Tower, Westminster. This Prayer-book contains 544 pages, followed by the Signatures of the Archbishops, Bishops, and Clergy,—"*unanimi assensu et consensu*,"—of the Convocations of Canterbury and York, Dec. 20, 1661.

*** The Folio Prayer-book of 1636, in which the MS. corrections were made in 1661, and "out of which the other book [annexed to the Act of Uniformity] was fairly written," (*vide* Journals of the House of Lords, April 10, 1662,) has been photozincographed, on the motion of the Royal Commission, by Major-General Sir H. James, R.E., under the authority of the Lords Commissioners of Her Majesty's Treasury, and is now published.

As Amended.

THE BOOKE

OF

COMMON PRAYER

AND ADMINISTRATION OF

THE SACRAMENTS

AND OTHER

RITES AND CEREMONIES OF THE CHURCH

ACCORDING TO THE USE OF

The Church of England

TOGETHER WITH THE

PSALTER OR PSALMES OF DAVID

Pointed as they are to be sung or said in Churches

AND THE

FORME OR MANNER OF MAKING, ORDEINING, & CONSECRATING OF BISHOPS, PRIESTS, & DEACONS.

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AN ACT

FOR THE

UNIFORMITY OF COMMON PRAYER,

and Service in the Church, and Administration of the Sacraments,

Primo Elizabethæ.

WHERE at the death of our late soveraign Lord King *Edward* the Sixth, there remained one uniform order of Common Service and prayer, and of the Administration of Sacraments, Rites and Ceremonies in the Church of England which was set forth, in one Book, intituled, The Book of Cõmon Prayer, and Administration of Sacraments, and other Rites and Ceremonies in the Church of England, authorized by Act of Parliament &c.

As Amended.

THE PREFACE

Note to be prefixed.

[Prefixed at the Revision of 1662.]

IT hath been the wisdom of the Church of England, ever since the first compiling of her publick Liturgie, to keep the meane between the two extreams ; of too much stiffness in refusing, and of too much easiness in admitting any variation from it. &c.

CONCERNING THE SERVICE OF THE CHURCH.

Note to be prefixed.

[This with a few unimportant variations was the Preface till 1662, when it received its present title.]

THERE was never anything by the wit of man so well devised, or so sure established, which in continuance of time hath not been corrupted : &c.

THOUGH it be appointed that all things shall be read and sung in the Church, in the english tongue, to the end that the congregation may be thereby edified : Yet it is not meant, but that, when men say Morning and Evening Prayer privatly, they may say the same in any Language that they themselves do understand.

And all Priests and Deacons are to say daily the Morning and Evening Prayer, either privatly or openly,* not being let by sickness or some other urgent cause.

And the Curate that ministreth in every parish church or Chappel being at home, and not being otherwise reasonably hindred, shall say the same in the Parish church or chappel where he ministreth, and shall cause a Bell to be tolled thereunto a convenient time before he begin ; that the people may come to hear God's word, and to pray with him.

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* Erased in MS. :—where [*or* when] conveniently they may.

As Amended.

¶ But, Note, that upon week-days, instead of the whole order for Morning and Evening Prayer, such selections from the same may be used in the Church as shall be approved for the purpose by the Ordinary. Nevertheless in Cathedral and Collegiate Churches the whole Order for Morning and Evening Prayer shall be said daily.

¶ The directions concerning the daily use of the Church Services are retained, not as a compulsory rule, but as a witness to the value put by the Church on daily prayers and intercessions, and on the daily reading of the Holy Scriptures.

OF CEREMONIES, WHY SOME BE ABOLISHED AND SOME RETAINED.

Note to be prefixed.

[Placed at the end of the Book in 1549; transferred to this place at the revision of 1552.]

OF such Ceremonies as be used in the Church, and have had their beginning by the Institution of man, some at the first were of godly intent and purpose devised, and yet at length turned to vanity and superstition: &c.

THE ORDER HOW THE PSALTER IS APPOINTED TO BE READ.

THE Psalter shall be read through once every month, as it is there appointed, both for Morning and Evening Prayer. But in February it shall be read onely to the twenty-eighth, or twenty-ninth day of the month.

And, whereas January, March, May, July, August, October and December have one and thirty days a piece; It is ordered that the same Psalms shall be read the last day of the said monthes which were read the day before: So that the Psalter may begin again the first day of the next month ensuing.

And, whereas the cxix psalm is divided into xxii. portions, and is overlong to be read at one time: It is so ordered, that at one time shall not be read above four or five of the said portions.

And at the end of every Psalm, and of every such part of the cxix Psalm shall be repeated this Hymn

Glory be to the Father, and to the Son: and to the holy Ghost.

As it was in the beginning, is now, and ever shall be: world without end. Amen.

Upon occasions to be approved by the Ordinary other Psalms may, with his consent, be substituted for those which are appointed in the Psalter.

Note, that the Psalter followeth the division of the Hebrews, and the Translation of the great English Bible, set forth and used in the time of K. *H.* viii and *Edw.* vi.

THE ORDER HOW THE REST OF HOLY SCRIPTURE IS APPOINTED TO BE READ.

THE Old Testament is appointed for the first Lessons at Morning, and Evening Prayer; so as the most part thereof will be read every year once as in the Kalendar is appointed.

The New Testament is appointed for the second Lessons at Morning and Evening Prayer, and shall be read over orderly every year thrice, besides the Epistles and Gospels; except the Apocalyps, out of which there are only certein proper Lessons appointed upon divers Feasts.

And to know what Lessons shall be read every day, looke for the day of the Month in the Kalendar following; and there ye shall find the Chapters that shall be read for the Lessons, both at morning and evening Prayer. Except only the Moveable Feasts, which are not in the Kalendar, and the Immoveable, where there is a blank left in the Column of Lessons; The proper Lessons for all which dayes are to be found in the Table of proper Lessons.

And note, that whensoever proper Psalms, or Lessons are appointed; then the Psalms and* Lessons of ordinary course appointed in the Psalter, and Kalendar (if they be different) shall be omitted for that time.

Note also, that the Collect, Epistle, and Gospel appointed for the Sunday, shall serve all the week after, where it is not in this book otherwise ordered.

As Amended.

The New Testament is appointed for the second Lessons at Morning and Evening Prayer, and shall be read over orderly every year twice, besides the Epistles and Gospels; except the Apocalypse, which shall be read once in addition to certain Proper Lessons appointed upon divers Feasts.

Proper LESSONS to be read at Morning and Evening Prayer on the Sundayes, & other Holy-daies throughout the year.

¶ *Lessons proper for Sundaies.*

	Mattens.	*Evensong.*
Sundaies of Advent.		
The first.	Isai. i.	Isai. ii.
&c.	&c.	&c.

¶ *Lessons proper for Holydaies.*

	Mattens.	*Evensong.*
S. Andrew.	Prov. xx.	Prov. xxi.
S. Thomas the Apostle.	xxiii.	xxiv.
&c.	&c.	&c.

For these Tables of Lessons as amended *see* Schedule to Third Report.

¶ *Proper Psalms on certein Daies.*

	Mattins.	*Evensong.*		*Mattins.*	*Evensong.*
¶ *Christmas-day.*	Psal. xix.	lxxxix.	¶ *Easter-day.*	ii.	cxiii.
	xlv.	cx.		lvii.	cxiv.
	lxxxv.	cxxxii.		cxi.	cxviii.
¶ *Ash-Wednesday.*	vi.	cii.	¶ *Ascension-day.*	viii.	xxiv.
	xxxii.	cxxx.		xv.	xlvii.
	xxxviii.	cxliii.		xxi.	cviii.
¶ *Good Friday.*	xxii.	lxix.	¶ *Whitsun-day.*	xlviii.	civ.
	xl.	lxxxviii.		lxviii.	cxlv.
	liv.				

* Erased in MS.:—or.

AS AMENDED.

TABLES, AND RULES

For the Moveable and Immoveable Feasts; together with the daies of Fasting and Abstinence through the whole year.

RULES to know when the Moveable Feasts and Holy-dayes begin.

Easter-Day (on which the rest depend) is always the first *Sunday* after the first full Moon, which happens next after the one and twentieth day of *March*. And if the full Moon happens upon a *Sunday*, *Easter day* is the *Sunday* after.

Advent Sunday is alwaies the nearest *Sunday* to the Feast of Saint *Andrew*, whether before or after

Septuagesima, *Sexagesima*, *Quinquagesima*, *Quadragesima* } *Sunday* is { 9., 8., 7., 6. } Weeks before *Easter*.

Rogation Sunday, *Ascension Day*, *Whitsunday*, *Trinitie Sunday* } is { 5. weeks, 40. daies, 7. weeks, 8. weeks } after *Easter*.

A TABLE of all the Feasts that are to be observed in the Church of *England* through the year.

All Sundaies in the Year.

The dayes of the Feast of

- The Circumcision of our Lord JESUS CHRIST.
- The Epiphany.
- The Conversion of S. *Paul*.
- The purification of the blessed Virgin.
- Saint *Matthias* the Apostle.
- The Annunciation of the blessed Virgin.
- S. *Mark* the Evangelist.
- S. *Philip*, and S. *Jacob* the Apostles.
- The Ascension of our Lord JESUS CHRIST.
- S. *Barnabas*.
- The Nativity of S. *John* Baptist.
- S. *Peter* the Apostle.
- S. *James* the Apostle.
- S. *Bartholomew* the Apostle.
- S. *Matthew* the Apostle.
- S. *Michael* and all Angels.
- S. *Luke* the Evangelist.
- S. *Simon*, and S. *Jude* the Apostles.
- All Saints.
- S. *Andrew* the Apostle.
- S. *Thomas* the Apostle.
- The Nativity of our Lord.
- S. *Stephen* the Martyr.
- S. *John* the Evangelist.
- The Holy Innocents.

Monday and *Tuesday* in *Easter week*.

Monday and *Tuesday* in *Whitsun week*.

As Amended.

A TABLE of the Vigils, Fasts, and Daies of Abstinence to be observed in the year.

The Eves or Vigils before
- The Nativitie of our Lord.
- The Purification of the blessed virgin *Mary*.
- The Annunciation of the blessed Virgin.
- *Easter day*.
- *Ascension Day*.
- *Pentecost*.
- S. *Matthias*.
- S. *John* Baptist.
- S. *Peter*.
- S. *James*.
- S. *Bartholomew*.
- S. *Matthew*.
- S. *Simon* and S. *Jude*
- S. *Andrew*.
- S. *Thomas*.
- All Saints.

Note, that if any of these Feast-daies fall upon a *Monday*, then the Vigil or Fast-Day shall be kept upon the *Saturday*, and not upon the *Sunday* next before it.

Daies of Fasting, or Abstinence.

1. The fortie daies of Lent.
2. The Ember daies at the foure Seasons; being the *Wednesday*, *Friday*, and *Saturday* after
   - The first *Sunday* in Lent.
   - The feast of *Pentecost*.
   - *Septemb.* 14.
   - *Decemb.* 13.
3. The Three *Rogation daies*, being the *Monday*, *Tuesday*, and *Wednesday* before *Holy Thursday*, or the *Ascension* of our LORD.
4. All the *Fridayes* in the year; except CHRISTMAS DAY.

Note.—*That although some other Days are marked in the Calendar, yet the above-mentioned are the only Feasts and Fasts appointed to be observed throughout the Year.*

Certain Solemn dayes, for which particular services are appointed.

1. The 5. day of *November*, being the day of the Papists Conspiracy.
2. The 30. day of *January*, being the day of the Martyrdom of King *Charles* the first.
3. The 29. day of *May*, being the day of the birth, and return of King *Charles* the second.

This to be omitted.

A TABLE of the Moveable Feasts calculated for forty years.†

The year of our LORD.	The Golden Number.	The Epact.	The Dominicall Letter.	Sundaies after the Epiphany.	Septuagesima Sunday.	The first day of Lent.	Easter day.	Rogation Sunday.	Ascension day.	Whitsunday.	Sundaies after Trin.	Advent Sunday.
1661	9	9	F	4	Febr. 10	Febr. 27	Apr. 14	May 19	May 23	June 2	24	Dec. 1
1700	10	20	GF	3	Jan. 28	14	March 31	5	9	May 19	26	1

Note, that the Supputation of the year of our LORD in the Church of *England* beginneth the 25. day of *March*.

"All the Tables for finding Easter Day, &c. to be discarded, with the exception of that which gives the actual dates of Easter and the other moveable feasts; this to be calculated from 1870 to 1920, that is, for 50 years; and the Golden Numbers and Epacts to be omitted."

† By Stat. 24. Geo. II. c. 23 (A.D. 1751) the Prayer Book, as now in use, contains (1.) A Table of the Moveable Feasts for 52 years, according to the Calendar. (2.) A Table of the Moveable Feasts, according to the several days that Easter can possibly fall upon.

To finde *Easter* for ever.*

The golden Number.	A	B	C	D	E	F	G
I.	Apr. 9	10	11	12	6	7	8
II.	Mar. 26	27	28	29	30	31	Apr. 1
III.	Apr. 16	17	18	19	20	14	15
IV.	Apr. 9	3	4	5	6	7	8
V.	Mar. 26	27	28	29	23	24	25
VI.	Apr. 16	17	11	12	13	14	15
VII.	Apr. 2	3	4	5	6	Mar. 31	Apr. 1
VIII.	Apr. 23	24	25	19	20	21	22
IX.	Apr. 9	10	11	12	13	14	8
X.	Apr. 2	3	Mar. 28	29	30	31	Apr. 1
XI.	Apr. 16	17	18	19	20	21	22
XII.	Apr. 9	10	11	5	6	7	8
XIII.	Mar. 26	27	28	29	30	31	25
XIV.	Apr. 16	17	18	19	13	14	15
XV.	Apr. 2	3	4	5	6	7	8
XVI.	Mar. 26	27	28	22	23	24	25
XVII.	Apr. 16	10	11	12	13	14	15
XVIII.	Apr. 2	3	4	5	Mar. 30	31	Apr. 1
XIX.	Apr. 23	24	18	19	20	21	22

¶ When ye have found the Sunday Letter in the uppermost line, guide your eye downwards from the same till you come right over against the Prime, and there is shewed both what moneth, and what day of the month *Easter* falleth that year. But note that the name of the Moneth is set at the left hand, or els just with the figure; and followeth not as in other Tables by descent, but collaterall.

As Amended.

"A simple explanation to be given of the meaning of the Sunday Letters, which it would be desirable to retain, although the rules for finding Easter be omitted. An explanatory statement to be given of the general principle upon which the time of Easter depends, without going into astronomical niceties."

THE KALENDER,

WITH THE TABLE OF LESSONS.

JANUARY hath XXXI. dayes.

The Moon hath XXX.

				MORNING prayer.		EVENING prayer.	
				1 Lesson.	2 Lesson.	1 Lesson.	2 Lesson.
ii	1	A	Kalend. Circumc. of our L[d].				
	2	B	4 No.	Gen. 1	Matth. 1	Gen. 2	Rom. 1
			&c.		&c.		

For these Tables of Lessons as amended *see* Schedule to Third Report.

The ORDER for MORNING and EVENING PRAYER daily to be said and used throughout the year.

THE Morning and Evening Prayer shall be used in the accustomed place of the Church, Chappel, or Chancel; except it shall be otherwise determined by the Ordinarie of the place. And the Chancels shall remain as they have done in times past.

And heere is to be noted, That such Ornaments of the Church, and of the Ministers thereof at all times of their Ministration, shall be retained, and be in use, as were in this Church of *England*, by the authoritie of Parliament, in the second year of the raigne of King *Edw.* VI.

* By Stat. 24 Geo. II. c. 23. (A.D. 1751) the Prayer Book, as now in use, contains (I.) Tables to find Easter day (1) Two Tables to 1899 inclusive; (2) a Table from the year 1900 to 2199 inclusive. (II.) General Tables: (1) for finding the Dominical or Sunday Letter; (2) the places of the Golden Number in the Calendar; and (3) the Golden Numbers.

EXISTING RUBRICS.

NEW AND AMENDED RUBRICS.

¶ *The Morning Prayer, the Litany, and the Order for the Administration of the Lord's Supper or Holy Communion may be used together or as separate Services at the discretion of the Minister; and when the Morning Prayer is said alone, a Sermon may follow the Third Collect or the end of the Service. Due notice of any proposed change in that which hath been the accustomed manner of using these Services in any Parish shall be given by the Minister to the Parishioners and to the Ordinary; and in case of doubt as to the expediency of the proposed change, the Parishioners may refer the matter to the Ordinary, whose decision shall be given in writing.*

¶ *In all Churches and Chapels, such Hymns or Anthems may be used as shall not be disallowed by the Ordinary.*

THE ORDER FOR

MORNING PRAYER

DAYLY THROUGHOUT THE YEAR.

¶ *At the beginning of Morning Prayer, the Minister shall read with a loud voice, some one, or more of these sentences of the Scriptures that follow. And then he shall say that which is written after the said sentences.*

When the wicked man &c.

Dearly beloved brethren, &c.

¶ *A generall Confession to be said of the whole Congregation, after the Minister, all kneeling.*

Almighty and most mercifull Father, &c,

¶ *The Absolution, or Remission of sins to be pronounced by the Priest alone, standing, the people still kneeling.*

Almighty God, the Father &c.

The people shall answer here, and at the end of all other prayers. Amen.

¶ *At the beginning of Morning Prayer, the Minister shall read with a loud voice, some one, or more of these Sentences of the Scriptures that follow. And then he shall say that which is written after the said Sentences.* ***Upon days other than Sundays and Holydays he may at his discretion proceed at once to the General Confession.***

¶ *Then the Minister shall kneel and say the Lords Prayer with an audible voice: the people also kneeling, and repeating it with him, both here, and wheresoever else it is used in divine service.*

Our Father which art in heaven, &c.

¶ *Then likewise he shall say.*

O Lord, open thou our lips.
&c. &c. &c.

¶ *Here, all standing up, the Priest shall say.*

Glory be to the Father, &c.

¶ *Then shall be said or sung this Psalm following: Except on* Easter Day, *upon which another Anthem is appointed: and on the nineteenth day of every moneth it is not to be read here, but in the ordinary course of the Psalms.*

Venite exultemus Domino. Psal. 95.

O come, let us sing unto the Lord: &c.

¶ *" Then shall follow the Psalms in order as they be " appointed. And at the end of every Psalm " throughout the yeare, and likewise in the end " of* Benedicite, Benedictus, Magnificat, *and " Nunc dimittis shall be repeated.*

Glory be to the Father, &c.

Existing Rubrics.	New and amended Rubrics.
¶ *" Then shall be read distinctly with an audible " voice, the first Lesson, taken out of the old " Testament as is appointed in the Kalender. " Except there be proper Lessons assigned for that " day. He that readeth so standing and turning " himself, as he may best be heard of all such " as are present; And after that, shall be said " or sung in* English, *the Hymn called* Te Deum " laudamus, *daily throughout the yeare.*	¶ *Then shall be read distinctly with an audible voice, by the Minister, or other fit person appointed by him, the First Lesson, taken out of the Old Testament, as is appointed in the Calendar. Except there be Proper Lessons assigned for that day. He that readeth so standing and turning himself, as he may best be heard of all such as are present; And after that, shall be said or sung in* English, *the Hymn called* Te Deum Laudamus, *daily throughout the Year.*
¶ *" Note that before every Lesson the Minister shall " say,* Here beginneth such a Chapter, *or* Verse " of such a Chapter of such a Book. *And " after every Lesson,* Here endeth the first, " *or* the second Lesson.	
Te Deum laudamus. We praise thee, O God: &c.	
¶ *Or this Canticle,* ***Benedicite, omnia opera.*** O All ye works of the Lord, &c.	
¶ *Then shall be read in like mañer the Second Lesson taken out of the New Testament. And [illegible] following (except when that shall happen to be read in the chapter for the day, or for the Gospel on saint* John Baptists *Day.)*	¶ *Then shall be read in like manner the Second Lesson taken out of the New Testament. And after that the Hymn following (except when that shall happen to be read in the* **Lesson** *for the Day, or for the Gospel on St.* John Baptist's *Day.)*
Benedictus. S. Luke, i. 68. Blessed be the Lord God of Israel: &c.	
¶ *Or this Psalm.* *Jubilate Deo.* O be joyfull in the Lord all ye Lands: &c.	
¶ *Then shall be sung, or said, the Apostles Creed, by the Minister and the people standing: Except only such Dayes as the Creed of* Saint Athanasius *is appointed to be read.* I believe in God, the Father Almighty, &c.	¶ *Then shall be sung, or said, the Apostles' Creed, by the Minister and the people, standing: Except only such days as the* **Confession of our Christian Faith commonly called** *the Creed of* St. Athanasius *is appointed to be read.*
¶ *And after that, these praiers following, all devoutly kneeling, the Minister first pronouncing with a loud voice.* The Lord be with you. &c. &c. &c.	
¶ *Then the Minister, Clerks and people shall say the Lord's Prayer with a loud voice.* Our Father which art in heaven, &c.	
¶ *Then the Priest standing up,* shall say.* O Lord shew thy mercy upon us. &c. &c. &c.	
¶ *Then shall follow three Collects. The first of the day, which shall be the same that is appointed at the Communion. The second for Peace. The third for grace to live well. And the two last Collects shall never alter, but daily be said at Morning Prayer throughout all the year, as followeth, All kneeling.* ¶ *The second Collect for Peace.* O God who art the Author of peace, &c. ¶ *The third Collect for Grace.* O Lord our heavenly Father, &c.	
¶ *In Quires and places where they sing here followeth the Anthem.*	¶ *Here may follow an Anthem or Hymn.*
Then these five Prayers following are to be read here, Except when the Litany is read: and then only the two last are to be read, as they are there placed. *A Prayer for the Kings Majesty.* O Lord our heavenly Father, &c.	

* Erased in MS.:—*and so continuing to the end of the Service,*

Existing Rubrics.	New and amended Rubrics.
¶ *A Prayer for*	
Almighty God, the fountain of all goodnes, &c.	
¶ *A Prayer for the Clergy and people.*	
Almighty and everlasting God, &c.	
¶ *A Prayer of* Saint Chrysostome.	
Almighty God, who hast given us grace &c.	
2 Corinthians 13.	
The grace of our Lord Jesus Christ, &c.	
Here endeth the Order of Morning Prayer throughout the Year.	

THE ORDER FOR

EVENING PRAYER

DAYLY THROUGHOUT THE YEAR.

¶ *At the beginning of Evening Prayer the Minister shall read with a loud voice, some one or more of these sentences of the scriptures that follow. And then he shall say that which is written after the said sentences.*	¶ *At the beginning of Evening Prayer the Minister shall read with a loud voice, some one or more of these Sentences of the scriptures that follow. And then he shall say that which is written after the said sentences.* *Upon days other than Sundays and Holydays he may at his discretion proceed at once to the General Confession.*
When the wicked man &c.	
Dearly beloved brethren, &c.	
¶ *A generall Confession to be said of the whole congregation, after the Minister, all kneeling.*	
Almighty, and most mercifull Father, &c.	
¶ *The Absolution, or Remission of sins, to be pronounced by the Priest alone, standing, the people still kneeling.*	
Almighty God, the Father &c.	
¶ *Then the Minister shall kneel and say the Lords Prayer: the people also kneeling and repeating it with him.*	
Our Father which art in heaven, &c.	
¶ *Then likewise he shall say.*	
O Lord open thou our lips.	
¶ *Here all standing up the Priest shall say.*	
Glory be to the Father, &c.	
¶ *Then shall be said or sung the Psalms in order as they be appointed. Then a Lesson of the old Testament as is appointed; And after that* Magnificat *(or the song of the blessed virgin* Mary*) in English as followeth.*	¶ *Then shall be said or sung the Psalms in order as they be appointed. Then a Lesson of the Old Testament, as is appointed. And after that* Magnificat *(or the Song of the blessed Virgin* Mary*) in English as followeth,* ***except when that shall happen to be read in the Lesson for the Day.***
Magnificat. S. Luke i.	
My soul doth magnifie the Lord: &c.	
¶ *Or else this Psalm, except it be on the nineteenth day of the month, when it is read in the ordinary course of the Psalms.*	
Cantate Domino. Psal: 98.	
O sing unto the Lord a new song: &c.	
¶ *Then a Lesson of the New Testament, as it is appointed. And after that* Nunc dimittis *(or the Song of* Simeon*) in English, as followeth.*	¶ *Then a Lesson of the New Testament, as it is appointed. And after that* Nunc dimittis *(or the Song of* Simeon*) in English, as followeth.* ***except when that shall happen to be read in the Lesson for the Day.***
Nunc dimittis. St. Luke 2. 29.	
Lord, now lettest thou thy servant &c.	
¶ *Or else this Psalm (except it be on the twelfth day of the Month.)*	
Deus misereatur. Psal: 67.	
God be mercifull unto us, and bless us: &c.	

EXISTING RUBRICS.

NEW AND AMENDED RUBRICS

¶ *Then shall be said, or sung the Apostles Creed by the Minister, and the people standing.*

I believe in God the Father Almighty, &c.

¶ *And after that these Prayers following, all devoutly kneeling, the Minister first pronouncing with a loud voice*

The Lord be with you.
&c. &c. &c.

¶ *Then the Minister, Clerks and people shall say the Lords Prayer with a loud voice.*

Our Father which art in heaven, &c.

¶ *Then the Priest standing up,* shall say,*

O Lord shew thy mercy upon us.
&c. &c. &c.

¶ *Then shall follow three Collects. The first of the day; The second for Peace; The third for aid against all perils, as hereafter followeth: which two last Collects shall be daily said at Evening Prayer without Alteration.*

¶ *The second Collect at evening Prayer.*

O God from whom all holy desires, &c.

¶ *The third Collect for Aid against all Perils.*

Lighten our darkness &c.

¶ *In Quires and Places where they sing, here followeth the Antheme.*

¶ *Here may follow an Anthem or Hymn.*

¶ *A Prayer for the Kings Majesty.*

O Lord our heavenly Father, &c.

¶ *A Prayer for*

Almighty God the fountaine of all goodness, &c.

¶ *A Prayer for the Clergy and people.*

Almighty and everlasting God, &c.

¶ *A Prayer of* Saint Chrysostome.

Almighty God, who hast given us grace &c.

¶ 2 *Corinthians* 13.

The grace of our Lord Jesus Christ, &c.

Here endeth the Order of Evening Prayer throughout the year.

AT MORNING PRAYER.

Upon these Feasts; Christmas day, *the* Epiphany, *Saint* Matthias, Easter day, Ascension day, Whitsunday, *Saint* John Baptist, *Saint* James, *Saint* Bartholomew, *Saint* Matthew, *Saint* Simon *and Saint* Jude, *Saint* Andrew, *and upon* Trinity Sunday *shall be sung, or said at morning Prayer, instead of the Apostles Creed, this Confession of our christian Faith, commonly called the Creed of Saint* Athanasius, *by the Minister and people standing.*

Quicunque vult.

Whosoever will be saved: &c.

¶ *Note That the condemnations in this Confession of Faith are to be no otherwise understood than as a solemn warning of the peril of those who wilfully reject the Catholic Faith.*

* Erased in MS:—*and so continuing to the end of the Service,*

EXISTING RUBRICS.

NEW AND AMENDED RUBRICS.

THE LITANIE.

¶ *Here followeth the Litanie, or generall Supplication, to be sung, or said after Morning Prayer, upon* Sundaies, Wednesdaies, *and* Fridayes, *and at other times when it shall be commanded by the Ordinarie :*†

¶ *When any desire the Prayers of the Congregation the following words may, at the discretion of the Minister, be added in the proper place of any of the Petitions* [*especially* him (*or* her *or* those) *for whom our Prayers are desired*].

O God, the Father of heaven : &c.

¶ *Then shall the Priest* (*and the People with him*) *" say the Lords Prayer.*

Our Father which art in heaven, &c.

¶ *A prayer of* Saint Chrysostome.

Almighty God, who has given us grace &c.

¶ 2 *Corinthians* 13.

The grace of our Lord Jesus Christ, &c.

Here endeth the Litanie.

¶ PRAYERS AND THANKSGIVINGS

UPON SEVERALL OCCASIONS,

to be used before the two finall Prayers of the Litany, or of Morning and Evening Prayer.

PRAYERS.

¶ *For Rain.*

O God heavenly Father, &c.

¶ *For fair weather.*

O Almighty Lord God, &c.

¶ *In the time of dearth and Famine.*

O God heavenly Father, &c.

¶ *Or this.*

O God mercifull Father, &c.

¶ *In the time of War and Tumults.*

O Almighty God, King of all kings, &c.

¶ *In the time of any comon plague or sickness.*

O Almighty God, who in thy wrath &c.

¶ *In the Ember weeks, to be said every day, For " those that are to be admitted into holy Orders.*

Almighty God our heavenly Father, &c.

¶ *To be said on the Sunday before the Ember Days and on the seven days after it, for those who are to be admitted into Holy Orders.*

¶ *Or this.*

Almighty God, the Giver of all good guifts, &c.

¶ *A Prayer that may be said after any of the former.*

O God whose nature and property &c.

A Prayer for the high Court of Parliament to be read during their Session.

Most gratious God, &c.

A Collect or Prayer for all Conditions of men to be used at such times when the Litanie is not appointed to be said.

O God, the Creatour and Preserver &c.

* *This to be said when any desire the prayers of the Congregation.* [* especially those for whom our prayers are desired.]

* *This may be said when any desire the Prayers of the Congregation.*

† Erased in MS.:—*The Minister and people all kneeling.*

EXISTING RUBRICS.

NEW AND AMENDED RUBRICS.

THANKSGIVINGS.

A generall Thanksgiving

Almightie God, Father of all mercies, &c.

**This to be said when any that have been praied for desire to return prais.* [* particularly to those who desire now to offer up their praises, &c.]

** This may be said when any desire to return praise for special mercies vouchsafed to them.*

¶ For Rain.

O God our heavenly Father, &c.

¶ For fair weather.

O Lord God, who has justly humbled us &c.

¶ For Plenty.

O most mercifull father, &c.

¶ For Peace and deliverance from our Enemies.

O Almighty God, who art a strong tower &c.

¶ For restoring publick peace at home.

O eternall God our heavenly Father, &c.

¶ For deliverance from the Plague, or other common sicknes.

O Lord God, who has wounded us &c.

¶ Or this.

We humbly acknowledge before thee &c.

THE

COLLECTS EPISTLES AND GOSPELS

TO BE USED THROUGHOUT THE YEAR.

¶ Note that the Collect appointed for every Sunday, or for any Holy-day that hath a Vigil or Eve shall be said at the evening service next before.

¶ When a Holy-day falls upon a Sunday (other than the First Sunday in Advent, the Sunday next before Easter, Easter Day, Whitsun Day, or Trinity Sunday) the Collect, Epistle, and Gospel for the Holy-day may be used at the discretion of the Minister.

THE FIRST SUNDAY IN ADVENT.

The Collect.

Almighty God, give us grace &c.

¶ This Collect is to be repeated every day with the other Collects in Advent, until Christmas Eve.

¶ This Collect is to be repeated every day, after the Collect appointed for the day, until Christmas Eve.

SAINT STEVENS DAY.

The Collect.

Grant, O Lord, &c.

¶ Then shall follow the Collect of the Nativity, which shall be sayd continually unto New-year's eve.

THE CIRCUMCISION OF CHRIST.

The Collect.

Almighty God, who madest &c.

¶ The same Collect, Epistle, and Gospel, shall serve for every day after unto the Epiphany.

THE EPIPHANY,
or the manifestation of Christ to the Gentiles.

The Collect.

O God, who by the leading &c.

(New Rubric to follow the Gospel for the Epiphany.)

¶ The same Collect, Epistle, and Gospel shall serve for every day until the Sunday following.

The first day of Lent, commonly called
ASH-WEDNESDAY.

The Collect.

Almighty and everlasting God, &c.

¶ This Collect is to be read every day in Lent after the Collect appointed for the day.

EXISTING RUBRICS.

NEW AND AMENDED RUBRICS.

EASTER DAY.

¶ *At Morning Prayer in stead of the Psalm:* O come let us, *&c. these Anthems shall be sung, or said.*

1 Cor. 5. 7.

Christ our Passover is sacrificed for us. &c.

ASCENSION DAY.

The Collect.

Grant we beseech thee &c.

(New Rubric to follow the Gospel for Ascension Day.)

¶ *The same Collect, Epistle and Gospel shall serve for every day until the Sunday following.*

The XXV SUNDAY AFTER TRINITY.

The Collect.

Stir up, we beseech thee, O Lord, &c.

If there be any mo Sundaies before Advent Sunday, the service of some of those Sundaies that were omitted after the Epiphany, shall be taken in to supply so many as are here wanting.

And if there be fewer, the overplus may be omitted: Provided that this last Collect, Epistle, and Gospel shall alwayes be used upon the Sunday next before Advent.

¶ *If there be twenty-six Sundays after Trinity, the Collect, Epistle, and Gospel for the sixth Sunday after Epiphany shall be used on the twenty-fifth Sunday.*

¶ *If there be twenty-seven Sundays, the Collect, Epistle, and Gospel for the fifth Sunday after Epiphany shall be used on the twenty-fifth Sunday; and the Collect, Epistle, and Gospel for the sixth Sunday after Epiphany shall be used on the twenty-sixth Sunday.*

THE ORDER FOR THE

ADMINISTRATION OF THE LORDS SUPPER,

OR

HOLY COMMUNION

¶ *So many as intend to be partakers of the holy Communion, shall signifie their Names to the Curate at least some time the day before.*

And if any of those be an open and notorious evil liver, or haue don any wrong to his neighbours by word or Deed, so that the congregation be thereby offended: y^e^ Curate having knowledge thereof, shall call him and advertise him, that in any wise he presume not to come to the Lords Table, until he haue openly declared himselfe to haue truly repented, and amended his former naughty life, that the Congregation may thereby be satisfied which before were offended; and that he haue recompensed the parties to whom he hath don wrong, or at least declare himselfe to be in full purpose so to do, as soon as he conveniently may.

The same order shall the Curate use with those betwixt whom he perceiveth Malice, and hatred to reign: not suffering them to be partakers of the Lords Table until he know them to be reconciled. And if one of the parties so at variance be content to forgive from the bottom of his heart all that the other hath trespassed against him, and to make Amends for that he himselfe hath offended, and the other party will not be perswaded to a godly unity, but remain still in his frowardnes, and Malice: the Minister in that case ought to admitt the penitent person to the holy Communion, and not him that is obstinate. Provided that every Minister so repelling any, as is specified in this or the next precedent Paragraph of this Rubrik, shall be obliged to give an Account of the same to the Ordinary within fourteen Dayes after, at the farthest. And the Ordinary shall proceed against the offending person according to the Canon.

Existing Rubrics.	New and amended Rubrics.
	¶ *But Note, the foregoing directions are not to be held to authorize the refusal of the Holy Communion to those who humbly and devoutly desire to partake thereof.*
¶ *The Table at the Communion time having a fair white Linen cloth upon it, shall stand in the *body of the Church, or in the Chancel, where Morning and Evening Prayer are appointed to be said. And the Priest standing at the north side of the Table shall say the Lords Prayer with the Collect following, the people kneeling.*	¶ *The Minister shall say the Service following with an audible voice.*
Our Father which art in heaven, &c.	
¶ *Then shall the Priest, turning to the people rehearse distinctly all the ten Commandments: And the People still kneeling, shall after every Commandment ask God mercy for their Transgression thereof for the time past, and grace to keep the same for the time to come, as followeth.*	
¶ *Minister.*	
God spake these words and said, &c.	
¶ *Then shall follow one of these two Collects for the King,† the Priest standing as before, and saying.*	¶ *Then shall follow one of these two Collects for the Queen* (*except when the Queen has been prayed for in the service immediately preceding, in which case it may be omitted*), *the Priest standing as before, and saying:*
¶ Let us pray.	
Almighty God, whose kingdom &c.	
¶ *Or.*	
Almighty & everlasting God, &c.	
¶ *Then shall be said the Collect of the day and immediatly after the Collect, the Priest shall read the Epistle, saying,* The Epistle [*or* The portion of Scripture appointed for the Epistle] is written in the — Chapter of — beginning at the — verse. *And the Epistle ended he shall say,* Here endeth the Epistle. *Then shall he read the Gospell (the People all standing up) saying,* The holy Gospell is written in the — Chapter of — beginning at the — verse. *And the Gospell ended, shall be sung, or said the Creed following, the People still standing as before.*	
I believe in one God &c.‡	
¶ *Then the Curate shall declare unto the People what holy-Dayes, or fasting-dayes, are in the week following to be observed. And then alsoe, (if occasion be) shall notice be given of the Communion: and the Bannes of Matrimony published, and Briefs, Citations and excommunications read. And nothing shall be proclaimed or published in the Church during the time of divine Service, but by the Minister: nor by him any thing but what is prescribed in the Rules of this Book, or enjoyned by the King, or by the Ordinary of the place.*	¶ *Then the Curate shall declare unto the People what Holy-days, or Fasting-days, are in the week following to be observed. And then also (if occasion be) shall notice be given of the Communion; and Ecclesiastical notices published. And nothing shall be proclaimed or published in the Church during the time of Divine Service, but by the Minister: nor by him any thing but what is prescribed in the Rules of this Book, or enjoined by the Queen, or enjoined or allowed by the Ordinary of the place.*
¶ *Then shall follow the Sermon or one of the Homilies already set forth, or hereafter to be set forth by Authoritie.*	¶ *Then shall follow the Sermon, or one of the Homilies already set forth, or hereafter to be set forth by authority; yet if a Sermon be preached at any other part of the Morning Service, the Sermon or Homily may be omitted here.*
¶ *Then shall the Priest return to the Lords Table and begin the Offertory, saying one or more of these sentences following, as he thinketh most convenient in his discretion.*	
Let your light so shine before men &c.	
¶ *Whilst these sentences are in reading, the Deacons, Church-wardens, or other fit person appointed for that purpose, shall receive the Almes for the Poore, and other devotions of the People, in a decent Bason to be provided by the parish for*	¶ *Whilst these Sentences are in reading, the Deacons, Church-wardens, or other fit persons appointed for that purpose, shall receive the Alms for the Poor, and other devotions of the People, and reverently bring them to the Priest, who shall*

* Thus in MS.:—*in the* ✝ *body* ~~convenient place~~ *in the* ~~upper end of the~~ *Chancel,* (~~or of the body of the Church where there is no chancel~~). *And the Priest standing at the North* ~~part~~ *of the Table shall say* . . . . *where Morning and Evening Prayer are appointed to be said.*

† Erased in M.S.:—*and the Collect for the day,*

‡ Erased in MS.:—*After the Creed shall follow the Sermon, or one of the Homilies already set forth, or hereafter to be set forth by Authority.*

Existing Rubrics.	New and amended Rubrics.
that purpose; and reverently bring it to the Priest, who shall humbly present, and place it upon the holy Table.	*humbly present and place them upon the Holy Table in a decent Bason to be provided for that purpose.*
And when there is a Communion, the Priest shall then place upon the Table so much bread and Wine as he shall think sufficient. After which don the Priest shall say.	
¶ Let us pray for the whole state of Christ's Church Militant here in earth.*	
Almighty and ever living God, &c.	
¶ *When the Minister giveth warning for the Celebration of the holy Communion, which he shall always do upon the Sunday, or some holy day immediatly preceding. After the sermon or Homilie ended, he shall read this exhortation following.*	¶ *When the Minister giveth warning for the celebration of the Holy Communion, he may read this Exhortation following; which shall be used three times in the course of the year at the least.*
Dearly beloved, On -day next &c.	
¶ *Or in case he shall see the people negligent to come to the holy Communion; in stead of the former, he shall use this exhortation.*	
Dearly beloved brethren on I intend, &c.	
¶ *At the tyme of the Celebration of the Communion,*† *the Communicants being conveniently placed for the receiving of the holy Sacrament, the Priest shall say this exhortation.*	¶ *At the time of the Celebration of the Communion, (those who so desire having had opportunity to withdraw, and) the Communicants being conveniently placed for the receiving of the Holy Sacrament, the Priest shall say this Exhortation.*
Dearly beloved in the Lord, &c.	
	¶ Note.—*This Exhortation may be omitted at the discretion of the Minister, subject to the control of the Ordinary.*
¶ *Then shall the Priest say to them that come to receive the holy Communion.*	
Ye that do truly &c.	
Then shall this generall Confession be made in the Name of all those that are minded to receive the holy Communion, by one of the ministers, both he and all the people kneeling humbly upon their knees and saying.	
Almighty God, Father of our Lord &c.	
¶ *Then shall the Priest (or the Bishop being present,) stand up, and turning himselfe to the people, pronounce this Absolution.*	
Almighty God our heavenly Father, &c.	
¶ *Then shall the Priest say.*	
¶ Hear what comfortable words &c.	
¶ *After which the Priest shall proceed, saying.*	
Lift up your hearts. &c. &c.	
¶ *Then shall the Priest turn to the Lords Table, and say.*	
It is very meet, &c.	
¶ *Here shall follow the proper Preface, according to the tyme, if there be any specially appointed: or else imediatly shall follow,*	
Therefore with Angells &c.	
¶ *Proper Prefaces.*	
¶ *Upon Christmas day, and seven dayes after.*	
Because thou didst give &c.	
¶ *Upon Easter day, and seaven dayes after.*	
But chiefly are we bound &c.	

*Thus in MS.:—¶ Let us pray for the ~~good estate~~ whole of ~~the Catholick~~ Christ's Church ~~of Christ here~~ militant here in earth.

† Thus in MS.:— . . . . *the Communion,* ~~when~~ *the Communicants* ~~having~~ *being conveniently placed* ~~themselves~~ *for the* . . . .

EXISTING RUBRICS.

¶ *Upon Ascension day and seaven dayes after.*

Through thy most dearly beloved &c.

¶ *Upon Whitsunday, and six dayes after.*

Through Jesus Christ our Lord, &c.

¶ *Upon the Feast of Trinity only.*

Who art one God, &c.

¶ *After each of which Prefaces shall immediatly be sung or said,*

Therefore with Angels &c.

¶ *Then shall the Priest kneeling down at the Lords Table, say in the Name of all them that shall receive the Communion, this prayer following.*

We do not presume &c.

¶ *When the Priest, standing before the Table, hath so ordered the bread and wine, that he may with the more readines and decency break the Bread before the people, and take the Cup into his hands; he shall say the Prayer of Consecration as followeth.*

Almighty God, our heavenly Father &c.

(a.) *Here the Priest is to take the Patten into his hands.*

(b.) *And here to break the bread.*

(c.) *And here to lay his hand upon all the bread.*

(d.) *Here he is to take the Cup into his hands.*

(e.) *And here to lay his hand upon every vessel (be it Chalice or Flagon) in which there is any wine to be consecrated.*

¶ *Then shall the Minister first receive the Communion in both kinds himselfe, and then proceed to deliver the same to the Bishops, Priests, and Deacons in like mañer, (if any be present,) and after that to the people also in order, into their hands, all meekly kneeling. And when he delivereth the* * *bread to any one he shall say.*

The body of our Lord Jesus Christ, &c.

¶ *And the Minister that delivereth the Cup to any one, shall say.*

The blood of our Lord Jesus Christ, &c.

¶ *If the consecrated Bread or wine be all spent before all have communicated, the Priest is to consecrate more, according to the forme before prescribed: Beginning at* [Our Saviour Christ in the same night *&c.*] *for the blessing of the Bread; and at* [Likewise after Supper *&c.*] *for the blessing of the Cup.*

¶ *When all have communicated, the Minister shall return to the Lords Table, and reverently place upon it what remaineth of the consecrated Elements, covering the same with a fair Linnen cloth.*

¶ *Then shall the Priest say the Lords Prayer, the people repeating after him every petition.*

Our Father which art in heaven, &c.

¶ *After shall be said as followeth.*

O Lord and heavenly Father, &c.

¶ *Or this.*

Almighty and everliving God, &c.

¶ *Then shall be said or sung.*

Glory be to God on high, &c.

NEW AND AMENDED RUBRICS.

* Erased in MS.:—*consecrated.*

Existing Rubrics.	New and amended Rubrics.
¶ *Then the Priest (or Bishop if he be present,) shall let them depart with this blessing.* The peace of God &c.	
¶ *Collects to be said after the Offertory, when there is no Communion, every such day one, or more; and the same may be said also as often as occasion shall serve, after the Collects either of Morning or Evening Prayer, Communion, or Litany by the discretion of the Minister.* Assist us mercifully, O Lord, &c.	
	¶ *On occasions sanctioned by the Ordinary, this Service may begin with the Collect, Epistle, and Gospel.*
¶ *Upon the sundaies and other Holy dayes (if there be no Communion) shall be said all that is appointed at the Communion, until the end of the generall Prayer* * [For the whole state of Christ's Church militant here in earth] *together with one or moe of these Collects last before rehearsed, concluding with the blessing.*	¶ *Upon the Sundays and other Holy-days (if there be no Communion) shall be said all that is appointed at the Communion, until the Sermon be ended; and then shall follow one or more of the Collects, concluding with the Blessing; nevertheless, when Alms are to be given, one or more of the Offertory Sentences may be read, after which the Alms shall be placed upon the Holy Table before the Collects and Blessing.*
¶ *And there shall be no Celebration of the Lords supper, except there be a convenient number to communicate with the Priest, according to his discretion.* ¶ *And if there be not above twenty persons in the parish of discretion to receive the Communion; yet there shall be no Cõmunion, except four (or three at the least) communicate with the Priest.*	(To be substituted for the two Rubrics.) ¶ *And there shall be no celebration of the Lord's Supper, except there be three (or two at the least) of the people to communicate with the Priest.*
¶ *And in Cathedrall, and Collegiate Churches, and Colledges, where there are many Priests and Deacons, they shall all receive the Communion with the Priest† every Sunday at the least, except they haue a reasonable cause to the contrary.*	
¶ *And to take away all occasion of dissension and superstition, which any person hath or might haue concerning the Bread, and Wine, it shall suffice that the bread be such as is usuall to be eaten, but the best, and purest wheat bread that conveniently may be gotten.*	¶ *And to take away all occasion of dissension and superstition, which any person hath or might have concerning the Bread and Wine, it shall suffice that the Bread shall be such as is usual to be eaten, but the best and purest Wheat Bread that conveniently may be gotten. But Wafers shall not be used; and if any difference arise concerning the Bread and Wine to be used, the Ordinary shall on appeal take order concerning the same, and his decision shall be final.*
	¶ *And when by reason of numbers it is inconvenient to address to each communicant separately the words appointed to be said on delivering the Bread and the Cup, it shall suffice that the words be said once to so many of those who shall together kneel for receiving the Communion at the Holy Table as the Minister in his discretion shall see fit: Provided always, that in case of any doubt arising as to the necessity thereof reference shall be made to the Bishop, whose judgment shall be final.*
¶ *And if any of the Bread and wine remain unconsecrated, the Curate shall haue it to his own use: but if any remain of that which was consecrated, it shall not be carried out of the Church, but the Priest, and such other of the cõmunicants as he shall then call unto him, shall, immediatly after the blessing, reverently eat and drink the same.*	
¶ *The Bread and Wine for the Communion shall be provided by the Curate, and the Church-wardens at the charges of the parish.*	
¶ *And note, that every parishioner shall cõmunicate at the least three times in the year, of which Easter to be one. And yearly at Easter every parishioner shall reckon with the parson, vicar, or Curate, or his or their Deputie or*	¶ *And note, that every Parishioner shall communicate at the least three times in the year, of which Easter to be one.* ¶ *And yearly at Easter every Parishioner shall reckon with the Parson, Vicar, or Curate, or his*

whole Christ's militant here in earth

* Thus in MS.:—[for the ^~~good~~ estate of ~~the Catholic~~ Church ^ ~~of Christ~~]

† Erased in MS.:—[?] *on everi*

EXISTING RUBRICS.

Deputies, and pay to them or him all Ecclesiasticall Duties accustomably due, then and at that time to be paid.

¶ *After the Divine Service ended, the mony given at the Offertory shall be disposed of to such pious, and charitable vses, as the Minister, and Churchwardens shall think fitt. Wherein if they disagree, it shall be disposed of as the Ordinary shall appoint.*

"WHEREAS it is ordained in this Office, for the Administration of ye Lord's Supper, that ye Communicants should receive ye same Kneeling, &c.

THE MINISTRATION OF

PUBLICK BAPTISM OF INFANTS

TO BE VSED IN THE CHURCH.

¶ *The people are to be admonished, that it is most convenient that Baptism should not be administred but upon Sundayes, and other Holy-dayes, when the most number of people come together: as well for that the Congregation there present may testifie the receiving of them that be newly baptized, into the number of Christs Church: as also because in the baptism of Infants, every man present may be put in remembrance of his own profession, made to God in his Baptism. For which cause also it is expedient that Baptism be ministred in the vulgar tongue. Nevertheless (if necessity so require) children may be baptised upon any other day.*

¶ *And note, that there shall be for every male child to be baptized, two Godfathers, and one Godmother: - and for every female, one Godfather and two Godmothers.*

¶ *When there are Children to be baptized, the parents shall give knowledge thereof over night, or in the morning before the beginning of morning prayer, to the Curate. And then the Godfathers and Godmothers and the people, with the children, must be ready at the Font, either immediatly after the last Lesson at morning prayer, or els immediatly after the last Lesson at evening Prayer, as the Curate by his discretion shall appoynt. And the Priest coming to the Font, (which is then to be filled with pure Water) and standing there shall say,* Hath this Childe been already baptized, or No? *If they answer,* no: *then shall the Priest proceed as followeth.*

Dearly beloved, forasmuch as &c.

¶ *Then shall the Priest say.*

Let us pray.*

Almighty and everlasting God, &c.

¶ *Then shall the people stand up, and the Priest shall say.*

Hear the words of the Gospell, &c.

¶ *After the Gospel is read, the Minister shall make this brief exhortation upon the words of the Gospell.*

Beloved, ye hear in this Gospell &c.

¶ *Then shall the Priest speak unto the Godfathers, and Godmothers on this wise.*

Dearly beloved, ye have brought &c.

NEW AND AMENDED RUBRICS.

or their Deputy or Deputies, and pay to them or him all Ecclesiastical Duties accustomably due, then and at that time to be paid.

¶ *And note, that there shall be for every Male-child to be baptized, two Godfathers, and one Godmother; and for every Female, one Godfather and two Godmothers; nevertheless, when three or even two Sponsors cannot be found, one shall suffice. Parents may be Sponsors for their own Children.*

¶ *When there are Children to be baptized, the Parents shall give knowledge thereof over night, or in the morning before the beginning of Morning Prayer, to the Curate. And then the Godfathers and Godmothers and the people with the Children, must be ready at the Font, either immediately after the last Lesson at Morning or Evening Prayer, or at the conclusion of the Litany if the Litany is used as a separate service, or at such other time as the Curate by his discretion shall appoint. And the Priest coming to the Font, (which is then to be filled with pure Water) and standing there shall say,* Hath this child been already Baptized or no? *If they answer,* No: *then shall the Priest proceed as followeth.*

¶ *Then the people kneeling, the Priest shall say,*

* Erased in MS.:—¶ (*And here all the Congregacion shall kneel.*)

EXISTING RUBRICS.

NEW AND AMENDED RUBRICS.

¶ *Then shall the Priest say.*

O mercifull God, &c.

¶ *Then the Priest shall take the childe into his hands, and shall say to the Godfathers and Godmothers,* Name this Childe. *And then naming it after them, (if they shall certifie him that the Childe may well endure it) he shall dip it in the Water discreetly and warily, saying,*

N. I baptize thee, in the Name &c.

¶ *But if they certifie that the child is weak, it shall suffice to pour Water upon it, saying the foresaid Words.*

N. I baptize thee, in the Name &c.

¶ *Then the Priest shall say.*

We receive this Child into the Congregation of Christs flock, † and do signe *him* with the signe of the Cross, &c.

† *Here the Priest shall make a Cros upon the childs forehead.*

¶ *Then shall the Priest say.*

Seeing now, dearly beloved brethren, &c.

¶ *Then shall be said (all kneeling.)*

Our Father which art in heaven, &c.

¶ *Then shall the Priest say.*

We yield thee hearty thanks, &c.

¶ *Then all standing up, the Priest shall say to the Godfathers and Godmothers this exhortation following.*

Forasmuch as *this Childe* &c.

¶ *Then shall he adde and say.*

Ye are to take care &c.

¶ It is certain by Gods word, that children* which are baptized, dyeing before they commit actuall sin, are vndoubtedly saved.

¶ To take away all scruple, concerning the use of the signe of the Crosse in Baptism; the true explication thereof, & the just reasons for the retaining of it may be seen in y^e^ xxxth Canon, first published in y^e^ year MDCIV.

THE MINISTRATION OF

PRIVATE BAPTISM OF CHILDREN

IN HOUSES.

¶ *The Curats of every parish, shall often admonish the people, that they defer not the Baptism of their children longer than the first or second sunday next after their birth, or other holy day falling betweene, vnlesse vpon a great and reasonable cause to be approved by the Curate.*

¶ *And also they shall warn them that without like great cause, and necessity, they procure not their children to be baptized at home in their houses. But when need shall compell them so to do, then Baptism shall be administred on this fashion.*

¶ *First let the Minister of the Parish, (or, in his Absence, any other lawfull Minister that can be procured) with them that are present, call upon God, and say the Lords Prayer, and so many of the Collects appointed to be said before in the form of Publick Baptism, as the time and present exigence will suffer. And then the childe being named by some one that is present, the Minister shall pour water vpon it, sayeing theis words.*

N: I baptize thee, in the Name &c.

* Erased in MS.:—*persons.*

Existing Rubrics.	New and amended Rubrics.
¶ " *Then all kneeling down, the Minister shall give thanks unto God, and say.*	
We yeild thee hearty thanks, &c.	
¶ *And let them not doubt, but that the child so baptized, is lawfully and sufficiently baptized, and ought not to be baptized again. Yet nevertheles if the child which is after this sort baptized, do afterward live, it is expedient that it be brought into the* Church, to the Intent that if the Minister of the same Parish did himselfe baptize that child, the Congregation may be certified of the true form of Baptism by him privately before vsed. In which case he shall say thus,* [I certifie you that according to the due and prescribed order of the Church, at such a time, and at such a place, before divers witnesses, I baptized this child.] *But if the child were baptized by any other lawfull Minister, then the Minister of the Parish, where the Child was borne or christened shall examine, and try whether the child be lawfully baptized or no. In which case if those that bring any child to the Church, do answer that the same child is already baptized, then shall the Minister examine them further, saying,*	(New Rubric before the words "*But if the child were baptized,* &c.)
By whom was this child baptized? &c.	*And he shall further say,*
	Who being born in original sin and in the wrath of God, is now by the laver of Regeneration in Baptism received into the number of the children of God, and heirs of everlasting life. For our Lord Jesus Christ doth not deny his grace and mercy unto such infants, but most lovingly doth call them unto Him, as the holy Gospel doth witness to our comfort on this wise.
	They brought young children to Christ, &c.
	¶ *But if the Child were baptized by any other lawful Minister, then the Minister who receiveth the Child shall examine, and try whether the Child be lawfully baptized or no. In which case if those that bring any Child to the Church, do answer that the same Child is already baptized, then shall the Minister examine them further, saying,*
¶ *And if the Minister shall find by the answers of such as bring the child, that all things were done as they ought to be: then shall not he christen the child again, but shall receive him as one of the flock of true christian people, saying thus,*	
I certifie you, that in this case &c.	
They brought young children to Christ, &c.	
¶ *After the Gospel is read the Minister shall make this brief exhortation upon the words of the Gospel.*	
Beloved, ye hear in this Gospel &c.	
¶ *Then shall the Priest demand the Name of the Child, which being by the Godfathers, and Godmothers pronounced, the Minister shall say.*	
Dost thou in the Name of this child &c.	
¶ *Then the Priest shall say.*	
† *The Priest shall make a Cros upon the childs forehead.* — We receive this child into the Congregation of Christs flock, and do † sign *him* with the sign of the cross; &c.	
¶ *Then shall the Priest say.*	
Seeing now, dearly beloved brethren, &c.	
¶ *Then shall the Priest say,*	¶ *Then shall the Priest say, all kneeling,*
We yield thee most hearty thanks, &c.	
¶ *Then all standing up, the Minister shall make this exhortation to the Godfathers, and Godmothers.*	
Forasmuch as this child hath promised &c.	
¶ *But if they which bring the infant to the Church, do make such vncertain answers to the Priests questions, as that it cannot appear that the Child was baptized with water,* In the Name of the	¶ *Then shall he add and say,*
	Ye are to take care that *this child* be brought to the Bishop to be confirmed by him, so soon as *he* can say the Creed, the Lord's Prayer, and the Ten Commandments, in the vulgar tongue; and be further instructed in the Church Catechism set forth for that purpose.

* Erased in MS.:—*Parish.*

EXISTING RUBRICS.

NEW AND AMENDED RUBRICS.

Father and of the Son, and of the Holy Ghost, (*which are essential parts of Baptism :*) *then let the Priest baptize it in the form before appointed for publick Baptism of Infants : saving that at the dipping of the child in the Font, he shall use this form of Words.*

If thou art not already baptized, N. &c.

THE MINISTRATION OF

BAPTISM TO SUCH AS ARE OF RIPER YEARS,

AND ABLE TO ANSWER FOR THEMSELVES.

¶ *When any such persons, as are of riper years are to be baptized, timely notice shall be given to the Bishop, or whom he shall appoint for that purpose, a week before at the least, by the Parents, or some other discreet persons : that so due care may be taken for their examination, whether they be sufficiently instructed in the principles of the christian Religion ; and that they may be exhorted to prepare themselves with prayers and fasting, for the receiving of this holy Sacrament.*

¶ *And if they shall be found fitt, then the Godfathers and Godmothers, (the people being assembled upon the Sunday, or Holy-day appointed) shall be ready to present them at the Font, immediatly after the second Lesson, either at Morning, or Evening Prayer, as the Curate in his discretion shall think fitt.*

¶ *And standing there, the Priest shall ask whether any of the persons here presented be baptized, or* No ? *If they shall answer,* No : *Then shall the Priest say thus.*

Dearly beloved, Forasmuch as all men &c.

¶ *Then shall the Priest say.*

Let us pray.

(¶ *And here all the Congregation shall kneel.*)

Almighty and everlasting God ; &c.

¶ *Then shall the people stand up, and the Priest shall say.*

Hear the words of the Gospel, &c.

¶ *After which he shall say this Exhortation following.*

Beloved, ye hear in this Gospel &c.

¶ *Then the Priest shall speak to the persons to be baptized, on this wise :*

Welbeloved, who are come hither &c.

¶ *Then shall the Priest demand of each of the persons to be baptized severally, these questions following.*

¶ *Question.*

Dost thou renounce the Devil, &c.

¶ *Then shall the Priest say.*

O mercifull God, grant that &c.

¶ *Then shall the Priest take each person to be baptized by the right hand, and placing him conveniently by the Font according to his discretion, shall ask the Godfathers, and Godmothers the Name : and then shall dip him in the Water, or pour Water upon him, saying.*

N. I baptize thee, in the Name &c.

Existing Rubrics.	New and amended Rubrics.
¶ *Then shall the Priest say.*	
We receive this person into the Congregation of Christs flock, and † do sign *him* with the sign of the Cros, &c.	
¶ *Then shall the Priest say.* Seeing now, dearly beloved brethren, &c.	
¶ *Then shall be said the Lords Prayer, all kneeling.* Our Father which art in heaven, &c.	
¶ *Then all standing up, the Priest shall vse this Exhortation following,* ¶ *Speaking to the Godfathers and Godmothers first.* Forasmuch as *these persons* have &c.	
(¶ *And then speaking to the new baptized persons, he shall proceed, and say,*) And as for you, who have &c.	
¶ *It is expedient that every person thus baptized, should be confirmed by the Bishop, so soon after his Baptism as conveniently may be: that so he may be admitted to the holy Cõmunion.* ¶ *If any persons not baptized in their Infancy, shall be brought to be baptized before they come to years of discretion to answer for themselves: It may suffice to use the office for publick Baptism of Infants, or (in case of extreme danger,) the office for private Baptism, only changing the word* [Infant] *for* [Childe *or* Person] *as occasion requireth.*	

A CATECHISM

THAT IS TO SAY,

AN INSTRUCTION TO BE LEARNED OF EVERY PERSON BEFORE HE BE BROUGHT TO BE CONFIRMED BY THE BISHOP.

¶ *Question.*

What is your Name?
&c. &c. &c.

¶ *The Curate of every Parish,* shall diligently upon Sundayes, and Holy-dayes, after the second Lesson at Evening Prayer, openly in the Church instruct, and examine so many children of his parish sent unto him, as he shall think convenient in some part of this Chatechism.*	¶ *The Curate of every Parish, may upon Sundays, and Holy-days, after the second Lesson at Evening Prayer, or before or after Divine Service, openly in the Church instruct, and examine so many Children of his Parish sent unto him, as he shall think convenient, in some part of this Catechism.*
¶ *And all Fathers, Mothers, Masters, and Dames, shall cause their children, servants, and Prentices, (which haue not learned their catechism) to come to the Church at the time appointed, and obediently to hear, and be ordered by the Curate, vntil such time as they haue learned all that is here appointed for them to learn.*	
¶ *So soon as children are come to a competent Age, and can say in their mother Tongue the Creed, the Lords Prayer, and the ten Commandments; and also can answer to the other questions of this short Catechism; they shall be brought to the Bishop. And every one shall haue a Godfather, or a Godmother as a Witnes of their Confirmation.*	
¶ *And whensoever the Bishop shall give knowledge for children to be brought unto him for their Confirmation, the Curate of every Parish shall either bring or send in writeing, with his hand subscribed thereunto, the Names of all such persons within his Parish, as he shall think fitt to be presented to the Bishop to be confirmed. And, if the Bishop approve of them, he shall confirm them in manner following.*	

* Erased in MS.:—*or some other at his appointment,*

EXISTING RUBRICS.

NEW AND AMENDED RUBRICS.

THE ORDER OF

CONFIRMATION,

OR LAYING ON OF HANDS, UPON THOSE, THAT ARE BAPTIZED, AND COME TO YEARS OF DISCRETION.

¶ *Upon the day appointed, all that are to be then confirmed, being placed, and standing in Order, before the Bishop: he (or some other Minister appointed by him) shall read this Preface following.*

To the end that Confirmation may &c.

¶ *Then shall the Bishop say.*

Do ye here in the presence of God &c.

¶ *And every one shall audibly answer.*

I do.
&c. &c. &c.

¶ *Then all of them in order, kneeling before the Bishop, he shall lay his hand upon the head of every one severally, saying.*

Defend, O Lord, this thy *Childe* [*or* this thy *Servant*] with thy heavenly grace, that &c.

¶ *Then shall the Bishop say.*

The Lord be with you.

¶ *And (all kneeling down) the Bishop shall add.*

Let us pray.
Our Father which art in heaven, &c.

¶ *And this Collect.*

Almighty and everliving God, &c.

Then the Bishop shall bless them, saying thus.

The blessing of God Almighty, &c.

¶ *And there shall none be admitted to the holy Communion,* vntil such time as he be confirmed, or be ready and desirous to be confirmed.*

THE FORM OF

SOLEMNIZATION OF MATRIMONY

First, the Banns of all that are to be married together, must be published in the Church three severall Sundayes, or Holy-dayes in the time of divine service, immediatly before the Sentences for the Offertory: the Curate saying after the accustomed manner.

[I publish the Banns of Marriage betwēen M of and N of &c.]

First, the Banns of all that are to be married together must be published in the Church three several Sundays, immediately after the Second Lesson during the time of Morning Service or of Evening Service if there be no Morning Service, the Curate saying after the accustomed manner.

I publish the Banns of Marriage, &c.

¶ *If the Banns of more than two persons are published, he shall say,*

Why these persons should not respectively be joined together, &c.

¶ *And if the persons that are to be married dwell in divers Parishes, the Banns must be asked in both Parishes; and the Curate of the one Parish shall not solemnize Matrimony betwixt them, without a Certificate of the Banns being thrice asked from the Curate of the other Parish.*

¶ *At the day and time appointed for solemnization of Matrimony, the persons to be married shall come into the Body of the Church with their Friends and Neighbours: and there standing together, the Man on the right hand, and the Woman on the left; the Priest shall say.*

Dearly beloved, we are gathered together &c.

* Erased in MS.:—*or unto Matrimonie,*

Existing Rubrics.	New and amended Rubrics.
¶ *And also speaking unto the persons that shall be married, he shall say.*	
I require and charge you both &c.	
¶ *At which day of Marriage, if any man do alledge and declare any impediment why they may not be coupled together in Matrimony, by Gods law, or the laws of this Realm, and will be bound, and sufficient sureties with him, to the parties, or else put in a Caution (to the full value of such charges, as the persons to be married, do thereby sustain) to prove his Allegation: then the Solemnization must be deferred until such time as the truth be tryed.*	
	¶ *And Note.—That when more than one Man and one Woman come to be married at the same time, all that follows shall be said in the case of each Couple severally until the Psalm; but if, by reason of the numbers of those who come to be married, the time do not suffice, the words said in the case of each couple severally may conclude with the form* "With this Ring," &c.
¶ *If no impediment be alledged, then shall the Curate say unto the Man.*	
N. Wilt thou have this woman &c.	
¶ *The man shall answer.*	
I will.	
¶ *Then shall the Priest say unto the woman.*	
N. Wilt thou have this man &c.	
¶ *The Woman shall answer.*	
I will.	
¶ *Then shall the Minister say.*	
Who giveth this woman to be marryed &c.	
¶ *Then shall they give their Troth to each other in this manner.*	
¶ *The Minister receiving the Woman at her Fathers, or friends hands, shall cause the Man with his right hand, to take the woman by her right hand, and to say after him as followeth.*	
I *N.* take thee *N.* to my wedded wife, &c.	
¶ *Then shall they loose their hands, and the woman with her right hand takeing the man by his right hand, shall likewise say after the Minister.*	
I *N.* take thee *N.* to my wedded husband, &c.	
¶ *Then shall they again loose their hands, and the Man shall give vnto the woman a ring, laying the same vpon the book, with the accustomed duty to the Priest and Clerk. And the Priest taking the ring, shall deliver it vnto the man, to put it vpon the fourth finger of the womans left hand. And the man holding the Ring there, and taught by the Priest, shall say.*	
With this ring I thee wed, &c.	
¶ *Then the man leaving the ring upon the fourth finger of the womans left hand, they shall both kneel down, and the Minister shall say.*	
Let us pray.	
O eternall God, creatour and preserver &c.	
¶ *Then shall the Priest ioyn their right hands together, and say.*	
Those whom God hath ioyned &c.	
¶ *Then shall the Minister speak unto the People.*	
Forasmuch as *N.* and *N.* have &c.	

EXISTING RUBRICS.

NEW AND AMENDED RUBRICS.

¶ *And the Minister shall adde this Blessing.*

God the Father, &c.

¶ *Then the Minister or Clerks going to the Lords Table, shall say or sing this Psalm following.*

Beati omnes. Psal: 128.

Blessed are all they &c.

¶ *Or this Psalm.*

Deus misereatur. Psal: 67.

God be mercifull unto us, &c.

¶ *The Psalm ended, and the Man and the Woman kneeling before the Lords Table, the Priest standing at the table and turning his face towards them, shall say.*

Lord have mercy upon us.
&c. &c. &c.

¶ *This Prayer next following shall be omitted, where the woman is past child-bearing.*

O mercifull Lord, &c.

¶ *Then shall the Priest say.*

Almighty God who at the beginning &c.

¶ *After which if there be no Sermon declaring the duties of man and wife, the Minister shall read as followeth.*

All ye that are married, &c.

¶ *It is convenient that the new married persons should receive the holy Communion at the time of their Marriage, or at the first opportunity after their Marriage.*

¶ *If there be no Communion the Minister shall dismiss with the Blessing those who are gathered together.*

THE ORDER FOR

THE VISITATION OF THE SICK.

¶ *When any person is sick, notice shall be given thereof to the Minister of the Parish: who, cõming into the sick persons house, shall say.*

Peace be to this house, &c.

¶ *When he cõmeth into the sick mans presence, he shall say, kneeling down,*

Remember not, Lord, our iniquities, &c.

¶ *Then the Minister shall say,*

Let us pray.

¶ *Then shall the Minister exhort the sick person after this form, or other like.*

Dearly beloved, know this, &c.

¶ *If the person visited be very sick, then the Curate may end his exhortation in this place, or els proceed.*

Take therefore in good part &c.

¶ *Here the Minister shall rehearse the Articles of the faith, saying thus.*

Dost thou believe in God the Father &c.

¶ *The sick person shall answer.*

All this I stedfastly believe.

¶ *Then shall the Minister examine, whether he repent him truly of his sins, and be in charity with all the world; exhorting him to forgive from the bottom of his heart all persons that haue offended him, and if he haue offended any other, to ask them forgiuenes; and where he hath don iniury or wrong to any man, that he make amends*

Existing Rubrics.	New and amended Rubrics.
to the vttermost of his power. And if he haue not before disposed of his Goods, let him then be admonished to make his Will, and to declare his debts, what he oweth, and what is owing vnto him, for the better discharging of his Conscience, and the quietnes of his Executors. But men should often be put in remembrance to take order for the setling of their temporall estates, whilst they are in health.	
¶ *These words before rehearsed, may be said before the Minister begin his prayer, as he shall see cause.*	
¶ *The Minister should not omitt earnestly to move such sick persons as are of Ability, to be liberall to the poore.*	
¶ *Here shall the sick person be moved to make a speciall confession of his sins, if he feel his conscience troubled with any weighty matter. After which confession, the Priest shall absolve him, (if he humbly and heartily desire it) after this sort.*	
Our Lord Jesus Christ, &c.	
¶ *And then the Priest shall say the Collect following.*	
¶ Let us pray.	
O most mercifull God, &c.	
¶ *Then shall the Minister say this Psalm.*	
In te Domine speravi. Ps. 71.	
In thee, O Lord, have I put my trust, &c.	
¶ *Adding this,*	
O Saviour of the world, &c.	
¶ *Then shall the Minister say.*	
The Almighty Lord, who &c.	
¶ *And after that shall say.*	
Unto Gods gratious mercy, &c.	
¶ *A Prayer for a sick child.*	
O Almighty God, and mercifull Father, &c.	
¶ *A Prayer for a sick person when there appeareth small hope of recovery.*	
O Father of mercies, &c.	
¶ *A comendatory Prayer for a sick person at the point of departure.*	
O Almighty God, with whom do live &c.	
A Prayer for persons troubled in Mind or in Conscience.	
O Blessed Lord, the Father &c.	
	Note.—*That nothing in this Order prescribed shall restrain the Minister or Curate from instructing and comforting the sick in their sickness as he shall think meet and convenient.*

THE COMMUNION OF THE SICK.

¶ *Forasmuch as all mortal men be subject to many sudden perils, diseases, and sicknesses, and ever vncertain what time they shall depart out of this life: therefore, to the intent they may be alwayes in a readines to die, whensoever it shall please Almighty God to call them: the Curates shall diligently from time to time (but especially in the time of pestilence, or other infectious sicknes) exhort their parishioners to the often receiving of the holy Communion of the body and Blood of our Saviour Christ, when it shall be publickly administred in the Church. that so doing, they may in case of suddain visitation*	¶ *Forasmuch as all mortal men be subject to many sudden perils, diseases, and sicknesses, and ever uncertain what time they shall depart out of this life: therefore, to the intent they may be always in a readiness to die, whensoever it shall please Almighty God to call them; the Curates shall diligently from time to time (but especially in the time of pestilence, or other infectious sickness) exhort their Parishioners to the often receiving of the holy Communion of the Body and Blood of our Saviour Christ, when it shall be publickly administered in the Church; that so doing, they may, in case of sudden visitation*

Existing Rubrics.	New and amended Rubrics.
have the less cause to be disquieted for lack of the same. But if the sick person be not able to come to the Church, and yet is desirous to receive the Communion in his house. Then he must give timely notice, to the Curate, signifying also how many there are to communicate with him, (which shall be three, or two at the least:) And having a convenient place in the sick mans house, with all things necessary so prepared, that the Curate may reverently minister, he shall there celebrate the holy Cõmunion beginning with the Collect, Epistle, and Gospell here following.*	*have the less cause to be disquieted for lack of the same. But if the sick person be not able to come to the Church, and yet is desirous to receive the Communion in his house, then he must give timely notice to the Curate, signifying also so far as he may how many there are to communicate with him, (which it is expedient should be three or two at the least.) And a convenient place in the sick man's house, together with all things necessary, having been so prepared that the Curate may reverently minister, he shall there celebrate the Holy Communion beginning with the Collect, Epistle, and Gospel here following, or with the Collect, Epistle, and Gospel of the day, at his discretion.*
¶ *The Collect.* Almighty everliving God, &c.	
¶ *After which the Priest shall proceed according to the form before prescribed for the holy Communion, beginning at these words* [Ye that do truly, *&c.*] *pag.* 241.	
	¶ *If the sick person be very weak and necessity so require, it shall suffice to use for this Office the Confession, Absolution, Prayer of Consecration, Form of Delivery of the Sacrament, Lord's Prayer, and Blessing.*
¶ *At the time of the distribution of the holy Sacrament, the Priest shall first receive the Communion himselfe, and after minister vnto them that are appointed to communicate with the sick; and last of all to the sick person.*	
¶ *But if a man either by reason of extremitie of sicknes, or for want of warning in due time to the Curate, or for lack of Company to receive with him, or by any other iust impediment, do not receive the Sacrament of Christs body, and blood: the Curate shall instruct him that if he do truly repent him of his sins, and stedfastly believe that Jesus Christ hath suffered death vpon the Cross for him, and shed his blood for his redemption, earnestly remembring the benefits he hath thereby, and giving him hearty thanks therefore; he doth eat and drink the body and blood of our Saviour Christ profitably to his Souls health, although he do not receive the Sacrament with his mouth.*	
¶ *When the sick person is visited, and receiveth the holy Communion all at one time, then the Priest, for more expedition shall cut off the form of the Visitation at the Psalm* [In thee, O Lord, have I put my trust] *and go straight to the Communion.*	
¶ *In the time of the plague, sweat, or suoh other like contagious times of sicknes, or diseases, when none of the parish, or neighbours can be gotten to cõmunicate with the sick, in their houses, for fear of the infection, upon special request of the diseased, the Minister may only cõmunicate with him.*	¶ *In the time of the Plague, Swcat, or such other like contagious times of sickness, or diseases, when none of the Parish or neighbours can be gotten to communicate with the sick, in their houses, for fear of the infection, upon special request of the diseased, the Minister alone may communicate with him.*

THE ORDER FOR

THE BURIALL OF THE DEAD.

¶ *Here is to be noted, that the Office ensuing is not to be vsed for any that die vnbaptized, or excõmunicate, or have laid violent hands upon themselves.*	¶ *Here is to be noted that the Office ensuing is not to be used for any that die unbaptized, or excommunicate, or have laid violent hands upon themselves; but it shall be lawful for the Minister on sufficient cause to read one or both of the Psalms following together with one of the Lessons, and the four sentences appointed to be said while the corpse is made ready to be laid into the earth, concluding with the Lord's Prayer and the Grace at the end of the Office: Provided*

* Erased in MS.:—*over night, or else early in the morning,*

EXISTING RUBRICS.

NEW AND AMENDED RUBRICS.

always, that the Office thus allowed be not used without the permission of the Ordinary, but that, if from want of time this permission cannot be obtained, then the Minister shall notify in writing within seven days to the Ordinary the use of the shortened Office, and the reasons for his having so used it.

¶ *The Priest and Clerks meeting the Corps at y^e^ entrance of the Church-yard, and going before it, either into the Church, or towards the grave, shall say, or sing;*

St. John 11. 25. 26.

I am the resurrection, and the life &c.

¶ *After they are come into the Church, shall be read, one or both of these Psalms following.*

Dixi Custodiam. Psal. 39.

I said, I will take heed to my wayes: &c.

Domine, refugium. Psal. 90.

Lord, thou hast been our refuge: &c.

¶ *Then shall follow the Lesson taken out of the fifteenth Chapter of the former Epistle of Saint Paul to the Corinthians.*

1. Cor. 15. 20.

Now is Christ risen from the dead, &c.

Or this,

St. Mark v. v. 35.—"While Jesus yet spake, there came from the ruler of the synagogue's house certain which said, Thy daughter is dead: why troublest thou the Master any further? As soon as Jesus heard the word that was spoken, he saith unto the ruler of the synagogue, Be not afraid, only believe. And he suffered no man to follow him, save Peter, and James, and John the brother of James. And he cometh to the house of the ruler of the synagogue, and seeth the tumult, and them that wept and wailed greatly. And when he was come in, he saith unto them, Why make ye this ado, and weep? the damsel is not dead, but sleepeth. And they laughed him to scorn. But when he had put them all out, he taketh the father and the mother of the damsel, and them that were with him, and entereth in where the damsel was lying. And he took the damsel by the hand, and said unto her, Talitha cumi; which is, being interpreted, Damsel, I say unto thee, arise."

Or this,

St. Luke vii. v. 11.—"And it came to pass the day after, that Jesus went into a city called Nain; and many of his disciples went with him, and much people. Now when he came nigh to the gate of the city, behold, there was a dead man carried out, the only son of his mother, and she was a widow: and much people of the city was with her. And when the Lord saw her, he had compassion on her, and said unto her, Weep not. And he came and touched the bier: and they that bare him stood still. And he said, Young man, I say unto thee, Arise. And he that was dead sat up, and began to speak. And he delivered him to his mother. And there came a fear on all: and they glorified God, saying, That a great prophet is risen up among us; and, That God hath visited his people."

Or this,

St. John xi. v. 30.—"Now Jesus was not yet come into the town, but was in that place where Martha met him. The Jews then which were with her in the house, and comforted her, when they saw Mary, that she rose up hastily and went out, followed her, saying, She goeth unto the grave to weep there. Then when Mary was come where Jesus was, and saw him, she fell down at his feet, saying unto him, Lord, if thou hadst been here, my brother had not died. When Jesus therefore saw her weeping, and the Jews also weeping which came with her, he groaned in the spirit, and was troubled, and said, Where have ye

EXISTING RUBRICS.

¶ *When they come to the Grave, while the Corps is made ready to be laid into the earth, the Priest shall say, or the Priest and Clerks shall sing.*

Man that is born of a woman, &c.

¶ *Then, while the Earth shall be cast vpon the Body by some standing by, the Priest shall say.*

Forasmuch as it hath pleased &c.

¶ *Then shall be said, or sung.*

I heard a voice from heaven &c.

¶ *Then the Priest shall say.*

Lord have mercy upon us.

&c. &c. &c.

NEW AND AMENDED RUBRICS.

laid him? They said unto him, Lord, come and see. Jesus wept. Then said the Jews, Behold how he loved him! And some of them said, Could not this man, which opened the eyes of the blind, have caused that even this man should not have died? Jesus therefore again groaning in himself cometh to the grave. It was a cave, and a stone lay upon it. Jesus said, Take ye away the stone. Martha, the sister of him that was dead, saith unto him, Lord, by this time he stinketh: for he hath been dead four days. Jesus saith unto her, Said I not unto thee, that, if thou wouldest believe, thou shouldest see the glory of God? Then they took away the stone from the place where the dead was laid. And Jesus lifted up his eyes, and said, Father, I thank thee that thou hast heard me. And I knew that thou hearest me always: but because of the people which stand by I said it, that they may believe that thou hast sent me. And when he thus had spoken, he cried with a loud voice, Lazarus, come forth. And he that was dead came forth, bound hand and foot with graveclothes: and his face was bound about with a napkin. Jesus saith unto them, Loose him, and let him go."

Or this,

1 Thess. iv. v. 13.—"I would not have you to be ignorant, brethren, concerning them which are asleep, that ye sorrow not, even as others which have no hope. For if we believe that Jesus died and rose again, even so them also which sleep in Jesus will God bring with him. For this we say unto you by the word of the Lord, that we which are alive and remain unto the coming of the Lord shall not prevent them which are asleep. For the Lord himself shall descend from heaven with a shout, with the voice of the archangel, and with the trump of God: and the dead in Christ shall rise first: Then we which are alive and remain shall be caught up together with them in the clouds, to meet the Lord in the air: and so shall we ever be with the Lord. Wherefore comfort one another with these words."

Or this,

St. Matt. xxiv. v. 35.—"Heaven and earth shall pass away, but my words shall not pass away. But of that day and hour knoweth no man, no, not the angels of heaven, but my Father only. But as the days of Noe were, so shall also the coming of the Son of man be. For as in the days that were before the flood they were eating and drinking, marrying and giving in marriage, until the day that Noe entered into the ark, and knew not until the flood came, and took them all away; so shall also the coming of the Son of man be. Then shall two be in the field; the one shall be taken, and the other left. Two women shall be grinding at the mill; the one shall be taken, and the other left. Watch therefore: for ye know not what hour your Lord doth come."

EXISTING RUBRICS.

NEW AND AMENDED RUBRICS.

THE THANKSGIVING
OF WOMEN AFTER CHILD-BIRTH,
COMMONLY CALLED,
THE CHURCHING OF WOMEN.

¶ *The Woman, at the vsual time after her delivery, shall come into the Church decently apparelled, and there shall kneel down in some convenient place, as hath been accustomed, or as the Ordinary shall direct. And then the Priest shall say vnto her.*

Forasmuch as it hath pleased &c.

¶ *Then shall the Priest say the* 116 *Psalm.*

Dilexi quoniam. Psal: 116.

I am well pleased: &c.

Or Psalm 127. *Nisi Dominus.* Psal. 127.

Except the Lord build &c.

¶ *Then the Priest shall say.*

¶ Let us pray.

&c. &c. &c.

¶ *The Woman that cometh to give her thanks, must offer accustomed Offerings; And, if there be a Communion, it is convenient that she receive the holy Communion.*

A COMMINATION
OR DENOUNCING OF GODS ANGER, AND JUDGEMENTS AGAINST SINNERS, WITH CERTAIN PRAYERS TO BE VSED ON THE FIRST DAY OF LENT, AND AT OTHER TIMES, AS THE ORDINARY SHALL APPOINT.

¶ *After morning prayer, the Litanie ended, according to the accustomed maňer, the Priest shall in the reading Pew or Pulpit, say.*

Brethren, in the primitive Church, &c.

¶ *And the People shall answer and say.*

Amen.

¶ *Then shall they all kneel vpon their knees, and the Priests and Clerks kneeling (in the place where they are accustomed to say the Litanie) shall say this Psalm, Miserere mei, Deus.*

Miserere Mei Deus. Psal. 51.

Have mercy upon me, O God, &c.

¶ *Then shall the people say this that followeth after the Minister.*

Turn thou us, O good Lord, &c.

Then the Minister alone shall say.

The Lord bless us, &c.

THE PSALMS OF DAVID.

The 1 DAY.

THE I PSALM.

Beatus Vir, qui non abijt, &c.

Morning Prayer.

1. BLESSED is the man that hath not walked in the Counsel of the ungodly, nor stood in the way of sinners: and hath not sat in the seat of the Scornfull.

&c. &c. &c.

Existing Rubrics.

New and amended Rubrics.

FORMES OF PRAYER TO BE USED AT SEA.

The Morning and Evening Service to be vsed daily at Sea, shall be the same which is appointed in the book of Common Prayer.

These two following Prayers are to be also vsed in his Majesties Navy every day.

O eternall Lord God, &c,

Prevent us, O Lord, &c.

Prayers to be vsed in Storms at Sea.

O Most powerfull and glorious Lord God, &c.

Or this.

O most Glorious, and Gratious Lord God, &c.

The Prayer to be sayd before a Fight at Sea against any Enemy.

O Most powerfull and glorious Lord God, &c.

Generall Prayers.

Short Prayers for single persons that cannot meet to ioine in prayer with others by reason of the Fight or Storm.

Lord, be mercifull to us sinners, &c.

Speciall Prayers with respect to the Enemy.

Thou, O Lord, art just and powerfull; &c.

Short prayers in respect of a Storm.

Thou, O Lord, that stillest &c.

¶ *When there shall be imminent danger, as many as can be spared from necessary service in the ship, shall be called together, and make an humble Confession of their Sinn to God: In which every one ought seriously to reflect vpon those particular sins of which his conscience shall accuse him: saying as followeth.*

The Confession.

Almighty God, Father of &c.

Then shall the Priest if there be any in the ship, pronounce this Absolution.

Almighty God, our heavenly Father, &c.

Thanksgiving after a Storm.

Jubilate Deo. Psal. 66.

O be joyfull in God all ye lands: &c.

Collects of Thanksgiving.

O most blessed and glorious Lord God, &c.

Or this.

O most mighty and gratious good God, &c.

A Hymn of praise and thanksgiving after a dangerous Tempest.

O come, let us give thanks unto the Lord, &c.

After Victory or Deliverance from an Enemy.

A Psalm or Hymn of praise, and thanksgiving after Victory.

If the Lord had not been on our side, &c.

After this Hymn may be sung the Te-Deum.

Then this Collect.

O Almighty God, the soveraign &c.

At the Buriall of their Dead at Sea.

¶ *The Office in the Common-Prayer-Book may be vsed: only in stead of these words* [We therefore commit his body to the ground, Earth to earth *&c.*] *say;* Wee therefore commit his body to the Deep, &c.

EXISTING RUBRICS.

NEW AND AMENDED RUBRICS.

THE FORME AND MANNER

OF

MAKING, ORDEINING, AND CONSECRATING

OF

BISHOPS, PRIESTS, AND DEACONS,

ACCORDING TO THE ORDER OF

THE CHURCH OF ENGLAND

THE PREFACE.

It is evident unto all men, &c.

THE FORME AND MANNER

OF

MAKING OF DEACONS.

¶ *When the day appointed by the Bishop is come; after Morning Prayer is ended, there shall be a Sermon, or Exhortation, declaring the Duty, and Office of such as come to be admitted Deacons: how necessary that Order is in the Church of Christ; and also how the people ought to esteem them in their Office.*

¶ *First the Arch-deacon or his Deputie shall present vnto the Bishop (sitting in his Chair, near to the holy Table) such as desire to be ordeined Deacons; (each of them being decently habited) saying these words.*

Reverend Father in God; I present &c.

¶ *The Bishop.*

Take heed that the persons &c.

The Arch-Deacon shall answer

I have enquired of them, &c.

Then the Bishop shall say vnto the people.

Brethren; if there be any &c.

And if any great Crime or Impediment be objected, the Bishop shall surcease from ordering that person, vntill such time, as the party accused shall be found clear of that crime.

Then the Bishop (commending such as shall be found meet to be ordered, to the prayers of the congregation) shall, with the Clergie and people present, sing or say the Letany, with the Prayers as followeth.

The Litany and Suffrages

O God the Father of heaven: &c.

¶ *Then shall the Priest (and the people with him) say the Lords Prayer.*

Our Father which art in heaven, &c.

¶ *Then shall be sung, or said, the service for the Communion, with the Collect Epistle, and Gospel, as followeth.*

The Collect.

Almighty God; who by thy &c.

The Epistle. i. Tim. 3. 8.

Likewise must the Deacons &c.

Or else this out of the Sixth of the Acts of the Apostles.

Acts. 6. 2.

Then the twelve called &c.

Existing Rubrics.	New and amended Rubrics.
And before the Gospel, the Bishop, sitting in his Chair, shall cause the oath of the Kings supremacy, and against the power and authoritie of all forreign Potentates, to be ministred vnto every one of them that are to be ordered.	(This Rubric, with the Oath following, to be omitted. *Vide* 28 & 29 Vict. c. 122., A.D. 1865.)
The Oath of the Kings Soveraigntie.	
I *A.B.* do utterly testifie, &c.	
Then shall the Bishop examine every one of them that are to be ordered, in the presence of the people, after this manner following.	¶ *Then shall the Bishop, sitting in his chair, examine every one of them that are to be Ordered, in the presence of the people, after this manner following.*
Do you trust that you are inwardly moved &c.	
&c. &c. &c.	
Then the Bishop laying his hands severally, upon the head of every one of them, humbly kneeling before him, shall say.	
Take thou authority to execute the Office of a Deacon, &c.	
Then shall the Bishop deliver to every one of them, the New Testament: Saying.	
Take thou authority to read the Gospell &c.	
Then one of them, appointed by the Bishop shall read.	
The Gospel. S. Luke 12. 35.	
Let your loins be girded about, &c.	
Then shall the Bishop proceed in the Communion, and all that are ordered, shall tarrie, and receive the holy Communion the same Day with the Bishop.	
The Communion ended, after the last Collect, and immediatly before the Benediction, shall be said these Collects following.	
Almighty God, giver of all good things, &c.	
&c. &c. &c.	
And heere, it must be declared unto the Deacon, that he must continue in that Office of a Deacon, the space of a whole year, (except for reasonable causes it shall otherwise seem good vnto the Bishop) to the intent he may be perfect, and well expert in the things apperteining to the ecclesiastical Administration. In executing whereof, if he be found faithfull and dilligent, he may be admitted by his Diocesan to the order of Priesthood, at the times appointed in the Canon; or else on vrgent occasion, vpon some other Sunday, or Holy-day in the face of the Church in such manner and form as hereafter followeth.	

THE FORME AND MANNER
OF
ORDERING OF PRIESTS.

When the day appointed by the Bishop is come; after Morning Prayer is ended, there shall be a sermon, or exhortation, declaring the dutie and office of such as come to be admitted Priests; how necessary that order is in the Church of Christ; and also how the people ought to esteem them in their Office.	
First the Arch-Deacon, or in his Absence one appointed in his stead shall present vnto the Bishop, sitting in his chair, near to the holy Table, all them that shall receiue the Order of Priesthood that day; (each of them being decently habited;) and say.	
Reverend Father in God, I present &c.	
The Bishop.	
Take heed that the persons whom, &c.	

Existing Rubrics.	New and amended Rubrics.
The Arch-Deacon shall answer,	
I have enquired of them, &c	
Then the Bishop shall say vnto the people.	
Good people, These are they &c.	
And if any great crime, or Impediment be objected, the Bishop shall surcease from ordering that person, vntill such time as the partie accused shall be found clear of that crime.	
Then the Bishop (commending such as shall be found meet to be ordered, to the prayers of the Congregation) shall with the Clergie and people present sing or say the Letanie with the prayers, as is before appointed in the forme of ordering Deacons; save only that in the proper Suffrage there added, the word [Deacons] *shall be omitted, and the word* [Priests] *inserted in stead of it.*	
Then shall be sung or said, the Service for the Communion; with the Collect, Epistle and Gospel as followeth.	
The Collect.	
Almighty God, giver of all good things, &c.	
The Epistle. Eph. 4. 7.	
Unto every one of us is given grace &c.	
After this shall be read for the Gospel part of the ninth Chapter of St. Matthew, *as followeth.*	
St. Matth. 9. 36.	
When Jesus saw the multitudes, &c.	
Or else this, that followeth out of the tenth Chapter of St. John.	
S. John 10. 1.	
Verily, verily I say unto you, &c.	
Then the Bishop, sitting in his chair, shall minister vnto every one of them, the Oath concerning the Kings Supremacy, as it is before set forth in the form for the ordering of Deacons. And that done he shall say vnto them as hereafter followeth.	(To be substituted for the two Rubrics.) ¶ *Then the Bishop, sitting in his chair, shall say unto them as hereafter followeth.*
You have heard, Brethren, &c.	
Then shall the Bishop, standing vp, say.	
Almighty God, who hath given you &c.	
After this, the Congregation shall be desired secretly in their prayers to make their humble Supplications to God for all these things: For the which prayers there shall be silence kept for a space.	
After which shall be sung or said by the Bishop (the persons to be ordeined Priests all kneeling) Veni, Creator Spiritus; *the Bishop beginning, and the Priests, and others that are present, answering by verses, as followeth.*	
Come, Holy Ghost, our souls inspire, &c.	
Or this.	
Come Holy Ghost Eternall God, &c.	
That don the Bishop shall pray in this wise, and say	
Let us pray.	
Almighty God, and heavenly Father, &c.	
When this prayer is done, the Bishop, with the Priests present, shall lay their hands severally vpon the head of every one that receiveth the Order of Priesthood; the Receivers humbly kneeling vpon their knees, and the Bishop saying.	
Receive the Holy Ghost, for the Office, &c.	
Then the Bishop shall deliver to every one of them kneeling, the Bible into his hand; saying.	
Take thou Authority to preach &c.	

EXISTING RUBRICS.

When this is don the Nicene Creed *shall be sung or said, and the Bishop shall after that, go on in the Service of the Communion, which all they that receive Orders shall take together, and remain in the same place where hands were laid vpon them, vntil such time as they have received the Communion.*

The Communion being don, after the last Collect, and immediatly before the Benediction, shall be said these Collects.

Most mercifull Father; we beseech thee &c.
&c. &c. &c.

And if on the same day the Order of Deacons be given to some, and the Order of Priesthood to others; The Deacons shall be first presented, and then the Priests: and it shall suffice that the Letanie be once said for both. The Collects shall both be used; first that for Deacons, then that for Priests. The Epistle shall be Ephes: 4: 7:13: *as before in this Office: Immediatly after which, they that are to be made Deacons shall take the oath of Supremacy, be examined, and ordeined, as is above prescribed. Then one of them having read the Gospel (which shall be either out of* S. Matth. 9. 36–38. *as before in this Office. Or else* S Luke 12: 35–38. *as before in the form for the ordering of Deacons) They that are to be made Priests shall likewise take the Oathe of Supremacy, be examined and ordeined as is in this Office before appointed.*

NEW AND AMENDED RUBRICS.

¶ *And if on the same day the Order of Deacons be given to some, and the Order of Priesthood to others; The Deacons shall be first presented, and, then the Priests; and it shall suffice that the Litany be once said for both. The Collects shall both be used; first, that for Deacons, then that for Priests. The Epistle shall be* Ephes. iv. 7–13, *as before in this Office. Immediately after which, they that are to be made Deacons shall be examined, and Ordained, as is above prescribed. Then one of them having read the Gospel (which shall be either out of* St. Matth. ix. 36–38, *as before in this Office; or else* St. Luke xii. 35–38, *as before in the Form for the Ordering of Deacons,) They that are to be made Priests shall likewise be examined, and Ordained, as is in this Office before appointed*

THE FORME OF ORDEINING OR CONSECRATING OF AN ARCH-BISHOP OR BISHOP

WHICH IS ALWAIES TO BE PERFORMED UPON SOME SUNDAY, OR HOLY-DAY.

When all things are duly prepared in the Church, and set in order; after Morning Prayer is ended, the Arch Bishop, (or some other Bishop appointed,) shall begin the Communion-Service; in which this shall be

The Collect.

Almighty God, who by thy Son &c.

And another Bishop shall read.

The Epistle.

1. Tim. 3. 1.

This is a true saying: If a man desire &c.

Or this for the Epistle. Acts 20. 17.

From Miletus, Paul sent &c.

Then another Bishop shall read the Gospel.

S. John 21. 15.

Jesus saith to Simon Peter; &c.

Or else this. S. John 20. 19.

The same day at Evening, being &c.

Or this. S. Matth. 28. 18.

Jesus came, and spake unto them &c.

Existing Rubrics.	New and amended Rubrics.
After the Gospel, and the Nicene Creed, *and the Sermon are ended, the elected Bishop (vested with his Rotchet) shall be presented by two Bishops vnto the Arch-Bishop of that Province (or to some other Bishop appointed by lawfull Commission) the Arch-Bishop sitting in his chair near the holy Table, and the Bishops that present him, saying,*	
Most Reverend Father in God, &c.	
Then shall the ArchBishop demand the Kings mandate for the consecration, and cause it to be read. And the oath touching the acknowledgement of the Kings supremacy shall be ministred to the persons elected, as it is set down before in the forme for yᵉ ordering of Deacons. And then shall also be ministred vnto them the oath of due obedience to the ArchBishop as followeth.	¶ *Then shall the Archbishop demand the King's Mandate for the Consecration, and cause it to be read. And then shall be ministered unto the* **elected Bishop** *the Oath of due Obedience to the Archbishop, as followeth.*
The Oath of due Obedience to the Arch-Bishop.	
In the Name of God. Amen. I, *N.* chosen &c.	
This Oath shall not be made at the consecration of an ArchBishop.	
Then the Archbishop shall move the congration present to pray; saying thus to them.	
Brethren, it is written &c.	
And then shall be said the Letanie as before in the form of ordering Deacons: Save only, that after this place, That it may please thee to illuminate all Bishops &c. *the proper Suffrage there following, shall be omitted, and this inserted in stead of it.*	
That it may please thee to bless &c.	
Answer.	
We beseech thee to hear vs good Lord.	
Then shall be said this prayer following.	
Almighty God, giver of all good things, &c.	
Then the ArchBishop sitting in his Chair shall say to him that is to be consecrated.	
Brother; Forasmuch as the holy Scripture &c. &c. &c. &c.	
Then the ArchBishop standing vp shall say.	
Almighty God our heavenly Father, &c.	
Then shall the Bishop elect put on the rest of the Episcopal habit; and kneeling down [Veni Creator Spiritus] *shall be sung or said over him; the ArchBishop beginning, and the Bishops, with others that are present, answering by Verses, as followeth.*	
Come Holy Ghost, our souls inspire, &c.	
Or this.	
Come, Holy Ghost, Eternall God, &c., *as before in the form of ordering Priests.*	
That ended, the ArchBishop shall say	
Lord, hear our prayer. &c.	
Then the Arch-Bishop, and Bishops present shall lay their hands vpon the head of the elected Bishop, kneeling before them vpon his knees: the Arch-Bishop saying.	
Receive the holy Ghost, &c.	
Then the ArchBishop shall deliver him the Bible: saying,	
Give heed vnto reading, &c.	

Existing Rubrics.	New and amended Rubrics.
Then the Arch Bishop shall proceed in the Communion Service: with whom the New-consecrated Bishop (with others) shall also communicate.	
And for the last Collect, immediately before the Benediction shall be said these Prayers.	
Most mercifull Father, &c.	
&c. &c. &c.	
The Forms of Prayer for y^e^ v. of November, y^e^ xxx of Januarie, and for the xxix of May, are to be printed at y^e^ End of this Book.	This to be omitted (*v.* p. 8).

LIBRUM PRECUM PUBLICARUM, *Administrationis Sacramentorum, aliorumque Rituum Ecclesiæ Anglicanæ, Vnà cum formâ, et modo ordinandi, et consecrandi* EPISCOPOS, *Presbyteros, et Diaconos, iuxta Literas Regiæ Majestatis nobis in hâc parte directas,* REVISUM, *et quingentas, quadraginta, et quatuor paginas continentem,* NOS GUILIELMUS *providentiâ Divinâ Cantuariensis Archiepus, totius Angliæ Primas, et Metropoñus, et* NOS *Episcopi ejusdem Provinciæ, in sacrâ provinciali Synodo legitimè congregati, unanimi assensu et Consensu in hanc formam redegimus, recepimus, et approbavimus, eidemque subscripsimus, Vicesimo die mensis Decembris, Anno Dni. Millesimo sexcentesimo sexagesimo primo.*

W. Cant:

GILB: LONDON.
GUILIELMUS BATH. ET WELLENS. p P̃curatorem suũ Ro. Oxoñ.
MATTHÆUS ELIEN.
RO. OXOÑ.
GUIL. BANGOR:
JO: ROFFENS.
HEN: CICESTRENSIS.
HUMFREDUS SARUM.
GEORGIUS VIGORNIENSIS
GEORGIUS ASAPHENSIS.
GUILIEL: MENEVENSIS.
RO: LINCOLN.
B: PETRIB
HUGO LANDAVENSIS
IOHS EXONIENSIS.
GILB BRISTOLIENSIS
GUIL. GLOUCESTRENSIS
ED: NORVIC:

NOS ETIAM *Universus Clerus inferioris Domus ejusdem Provinciæ Synodicé congregat dicto Libro publicarum precum, Sacramentorum et Rituum, unà cum forma, et modo ordinandi et consecrandi Episcopos Presbyteros, et Diaconos unanimiter consensimus et subscripsimus Die et Anno prædictis.*

HENR. FERN Decan. Eliens. et Prolocutor.
GUIL: BROUGH. Decan. Glouc^r.
THO: WARMSTRY Decanus Wigorn:
IO. BARWICK S. Pauli London Decan.
IO. EARLES Dec. Westmonasterii.
ALEX: HYDE Dec: Winton:
HERBERT CROFT Dec: Hereford:
JO. CROFTES Dec: Norvicensis:
MICHAEL HONYWOOD. Decan. Lincoln.
EDV: RAINBOWE: Dec: Petriburgensis.
GUILIELMUS PAUL Decan. Lichfield.
NATH: HARDY Decan. Roff:
SETH WARD: Decan. Exon.
GRIFF: OSSORIENSIS Decanus Bangor.
JOHAN: FELL Decan: Æd: Christi Oxoñ.
GUIL: THOMAS Præcentor Menevensis.
GEO: HALL Archidiac Cantuar.
THOMAS PASKE Archidiac. Londin. per Procuratorem suum Petrum Gunning.
ROBERTUS PORY Archidiac. Middles.
JOHES HANSLEY Archidiac: Colcest:
MARCUS FRANCK. Archidiac S. Alban.
IOHANNES SUDBURY Procurator Capituli Eccles. Westmonaster
THO: GORGES Archidiac Winton.
BERNARDUS HALE Archidiac: Eliensis.
GRINDALLUS SHEAFE Archidiac. Wellensis.
IOHES SELLECK Archus Bathon.
IOANNES PEARSON Archidiaconus Surriensis.
GULIELMUS PIERCE Archidiaconus Tanton per Procuratorem suum Ri: Busby.
GUILIELMUS CREEDE Archidiaconus Wilts.
IO: RYVES Archidiaconus Berks
THO: LAMPLUGH Archidiaconus Oxoñ
GUILIELMUS HODGES Archidiaconus Wigorn.
FRANC. COKE Archidiaconus Staffordiæ.
EDVARDUS YOUNG Archidiaconus Exoniensis
RAPHAEL THROCKMORTON, Archidiaconus Lincoln.
IASPER MAYNE Archidiaconus Cicestrensis.
GEO. BENSON; Archidiac; Heref:
ANTONIUS SPARROW Archidiaconus Sudburiensis.
ROBERTUS HITCH Archidiaconus Lecestrensis.
GUIL: IONES Archiadiconus Carmarthen.
EDVARDUS VAUGHAN Archid: Cardigan. p̃ Procuratorem suum Guil: Iones.
GUILIELMUS GERY Archidiaconus Norvicensis.
GUILIELMUS FANE Procurator Diœceseos Bathon. & Wellens:
GUALTERUS FFOSTER Procurator Diœceseos Bathon. & Wellens.

Petrus Mews Archidiaconus Huntingdon
Nicolaus Preston Procurator Capituli Wintoniensis.
Iosephus Loveland Procurator Capituli Nordovicens:
Henricus Sutton Procurator Vigorn. Diœces:
Riĉus Harwood Procurator Diœces. Glocestrens.
Franciscus Davis Archĩnus Ladaven:
Rob'tus Morgan Archidiac: Merion.
Mich: Evans Capituli Bangor P'curator.
Rodol. Brideooke Diœces. Oxoñ. Procurator.
Joh: Priaulx Procurator Capituli Sarisbur:
Guilielmus Mostyn Archidiaconus Bangor.
Edoardus Wynne Diœces. Bangor Procurator.
Edoardus Martin Procurator Cleri Eliensis
Herbertus Thorndike Procurator Cleri Diœc. Londinensis
Johannes Dolben Capit: Eccl: Cath. Christ. Oxon. Procurator
Guilielmus Haywood Cleri Diœc. Londinensis Procurator.
Ri: Busby Capit. Ecclesiæ. Wellens Procurator
Edvardus Cotton Archidiaconus Cornubiens. per Procuratorem suum Ri: Busby.
Gulielmus Dowdeswell Procurator Capituli Wigorniensis
Josephus Crowther Procurator Cleri Wigorn
Rad. Ironside Procurator Diœces. Bristoll
Ed: Hitchman Proc: Cleri Glocest:
Iohannes Howorth Procurator Capit: Eccles. Petrob:
Thomas Good Procurat. Diœces. Hereford.
Gualt: Jones Procurator Capit: Eccles. Cathed: Cicestrensis.
Petrus Gunning Procurator Diœcesis Petriburgensis
Jacobus Ffletwood Capituli Co: et Lich. Procurat:r
Gualterus Blandford Capituli Glocestr: Procurator
Henricus Glemham Decanus Bristol per procuratorem suum Gualt Jones.
Gulielmus Herbert Procurator Cleri Suffolciensis
Iosephus Maynard Procurator Cleri Diœceseos Exoniensis.
Iohan: Pulleyn Procurator Capituli Lincolniensis
Richardus Ball Procurator Capituli Eliensis:
Basilius Beridge Procurator Diœces. Lincolniensis.
Georgius Stradling Cleri Dioces. Landavensis Procurator.
Humphredus Lloyd Procurator Cleri Diœces: Asaphensis:
Timotheus Halton Capituli Ecclesiæ Cathedralis Menevensis Procurator.
Egidius Aleyn Procurator Cleri Diœces Lincoln:
Guil. Foulkes Capituli Asaphensis Procurator.
Richardus Clayton Cleri Diœces. Sarisburiensis Procurator.
Iosephus Goulston Cleri Diœces: Winton: Procurator.
Guil. Rawley Cleri Eliens. Procurator.

Librum Precum publicarum, *Administrationis Sacramentorum, aliorumque Rituum Ecclesiæ Anglicanæ, unà cum forma, et modo ordinandi, et consecrandi Episcopos, Presbyteros, et Diaconos, iuxta Literas Regiæ Majestatis nobis in hac parte directas,* Revisum, *et quingentas quadraginta et quatuor paginas continentem,* Nos Acceptus *Providentiâ divina* Eborũm *Archiep̃us Angliæ Primas, et Metropõnus, et* Nos Episcopi *ejusdem provinciæ in sacra provinciali Synodo legitimé congregati, unanimi Assensu et Consensu in hanc formam redegimus, recepimus et approbavimus, eidemque subscripsimus, vicesimo die Mensis* Decembris, *Anno Dñi. millesimo sexcentesimo sexagesimo primo.*

Ac: Ebor.

Io: Dunelmensis. Rich. Carliol.

Nos Etiam *Vniversus Clerus inferioris Domus ejusdem Provinciæ Ebor Synodicè congregati per ñtros respectivè Procuratores sufficienter et legitimé constitut et substitut dicto Libro Publicarum Precum, Administrationis Sacramentorum et Rituum, unà cum forma et modo ordinandi et consecrandi Episcopos, Presbyteros et Diaconos unanimiter consensimus et subscripsimus die et Anno prædictis.*

Henr. Fern
Io Barwick.
Rob: Hitch.
Matt. Smalwood
Humphredus Lloyd
And. Sandeland

MINUTES OF PROCEEDINGS.

FORTY-SIXTH MEETING.

Jerusalem Chamber, Westminster, Friday, May 8th, 1868.

PRESENT:

Archbishop of Canterbury.
Archbishop of Armagh.
Earl Stanhope.
Earl Beauchamp.
Bishop of London.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Lord Ebury.
Mr. Walpole.
Sir Joseph Napier.
Sir Travers Twiss.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Dean of Westminster.
Dean of Ely.
Dean of Lincoln.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners resumed the consideration of Rubrics, Orders, and Directions.

FORTY-SEVENTH MEETING.

Jerusalem Chamber, Westminster, Friday, May 15th, 1868.

PRESENT:

Archbishop of Canterbury.
Archbishop of Armagh.
Earl Stanhope.
Earl of Harrowby.
Earl Beauchamp.
Bishop of London.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Lord Portman.
Lord Ebury.
Mr. Walpole.
Mr. Cardwell.
Sir Travers Twiss.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Dean of Westminster.
Dean of Ely.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

FORTY-EIGHTH MEETING.

Jerusalem Chamber, Westminster, Friday, May 22nd, 1868.

PRESENT:

Archbishop of Canterbury.
Earl Stanhope.
Earl of Harrowby.
Earl Beauchamp.
Bishop of London.
Bishop of St. David's.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Lord Portman.
Lord Ebury.
Sir William Page Wood.
Sir Travers Twiss.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Dean of Westminster.
Dean of Ely.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

FORTY-NINTH MEETING.

Jerusalem Chamber, Westminster, Friday, May 29th, 1868.

PRESENT:

Archbishop of Canterbury.
Archbishop of Armagh.
Earl Stanhope.
Earl of Harrowby.
Earl Beauchamp.
Bishop of London.
Bishop of St. David's.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Lord Portman.
Lord Ebury.
Sir Joseph Napier.
Sir Travers Twiss.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Dean of Westminster.
Dean of Ely.
Dean of Lincoln.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

FIFTIETH MEETING.

Jerusalem Chamber, Westminster, Friday, June 12th, 1868.

PRESENT:

Archbishop of Canterbury.
Archbishop of Armagh.
Earl Stanhope.
Earl of Harrowby.
Earl Beauchamp.
Bishop of London.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Lord Portman.
Lord Ebury.
Mr. Walpole.
Mr. Cardwell.
Sir Joseph Napier.
Sir Travers Twiss.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Dean of Westminster.
Dean of Ely.
Dean of Lincoln.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

FIFTY-FIRST MEETING.

Jerusalem Chamber, Westminster, Friday, June 19th, 1868.

PRESENT:

Archbishop of Canterbury.
Archbishop of Armagh.
Earl Stanhope.
Earl of Harrowby.
Earl Beauchamp.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Lord Portman.
Lord Ebury.
Mr. Walpole.
Mr. Cardwell.
Sir Joseph Napier.
Sir R. J. Phillimore.
Sir Travers Twiss.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Dean of Westminster.
Dean of Ely.
Dean of Lincoln.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

FIFTY-SECOND MEETING.

Jerusalem Chamber, Westminster, Friday, June 26th, 1868.

PRESENT:

Archbishop of Canterbury.
Earl Stanhope.
Earl of Harrowby.
Earl Beauchamp.
Bishop of London.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Lord Portman.
Lord Ebury.
Mr. Walpole.
Mr. Cardwell.
Sir R. J. Phillimore.
Sir Travers Twiss.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Dean of Westminster.
Dean of Lincoln.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

FIFTY-THIRD MEETING.

Jerusalem Chamber, Westminster, Friday, July 10th, 1868.

PRESENT:

Archbishop of Canterbury.
Archbishop of Armagh.
Earl Stanhope.
Earl of Harrowby.
Earl Beauchamp.
Bishop of London.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Lord Portman.
Lord Ebury.
Mr. Walpole.
Mr. Cardwell.
Sir Joseph Napier.
Sir Travers Twiss.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Dean of Westminster.
Dean of Ely.
Dean of Lincoln.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject. Adjourned till Thursday, November 19th, 1868.

FIFTY-FOURTH MEETING.

Jerusalem Chamber, Westminster, Thursday, November 19th, 1868.

PRESENT:

Bishop of London.
Earl Stanhope.
Earl of Harrowby.
Earl Beauchamp.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Mr. Walpole.
Sir Travers Twiss.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Dean of Westminster.
Dean of Ely.
Dean of Lincoln.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. T. W. Perry.

IT WAS RESOLVED:

"The Members of this Commission in resuming their labours for the first time since the lamented death of His Grace CHARLES THOMAS, LORD ARCHBISHOP OF CANTERBURY, their late Chairman, consider it their duty to put on record their deep sense of the loss they have sustained.

"During the progress of their deliberations they have constantly been guided by his Grace's gentle goodness, unvarying courtesy, benign dignity, and experienced wisdom. The removal from among them of his kind and gentle presence is felt by each of them as a personal bereavement; and it is their desire that this expression of their sorrow and respect shall be entered on their Minutes as the first business of this day."

FIFTY-FIFTH MEETING.

Jerusalem Chamber, Westminster, Thursday, December 10th, 1868.

PRESENT:

Archbishop-elect of Canterbury.
Earl Stanhope.
Earl of Harrowby.
Earl Beauchamp.
Bishop of St. David's.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Lord Ebury.
Mr. Walpole.
Sir Travers Twiss.
Mr. John Abel Smith.
Dean of Westminster.
Dean of Ely.
Dean of Lincoln.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev Robert Gregory.
Rev. T. W. Perry.

The Commissioners resumed the consideration of Rubrics, Orders, and Directions.

FIFTY-SIXTH MEETING.

Jerusalem Chamber, Westminster, Wednesday, December 16th, 1868.

PRESENT:

Archbishop-elect of Canterbury.
Earl Stanhope.
Earl of Harrowby.
Earl Beauchamp.
Bishop of St. David's.
Bishop of Oxford.
Mr. Walpole.
Sir Travers Twiss.
Mr. John Abel Smith.
Mr. J. G. Hubbard.
Dean of Westminster.
Dean of Ely.
Dean of Lincoln.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

FIFTY-SEVENTH MEETING.

Jerusalem Chamber, Westminster, Wednesday, January 27th, 1869.

PRESENT:

Archbishop of Canterbury.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of St. David's.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Lord Ebury.
Mr. Walpole.
Sir Joseph Napier.
Sir R. J. Phillimore.
Sir Travers Twiss.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Dean of Westminster.
Dean of Ely.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

Her Majesty's Commission, dated January 16th, 1869, was presented by His Grace the Chairman, appointing the Earl of Carnarvon, the Bishop of Chester, and C. Buxton, Esq., M.P., to be Members of the Commission, in the place of the late Archbishop of Canterbury, and of Sir William Page Wood (now Lord Hatherley), and Mr. Cardwell, who had resigned.

The Commissioners proceeded with the consideration of Rubrics, Orders, and Directions.

FIFTY-EIGHTH MEETING.

Jerusalem Chamber, Westminster, Thursday, January 28th, 1869.

PRESENT:

Archbishop of Canterbury.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of St. David's.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Lord Ebury.
Mr. Walpole.
Sir Joseph Napier.
Sir R. J. Phillimore.
Sir Travers Twiss.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Ely.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

FIFTY-NINTH MEETING.

Jerusalem Chamber, Westminster, Thursday, February 11th, 1869.

PRESENT:

Archbishop of Canterbury.
Archbishop of Armagh.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of St. David's.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Mr. Walpole.
Sir R. J. Phillimore.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Dean of Westminster.
Dean of Ely.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

SIXTIETH MEETING.

Jerusalem Chamber, Westminster, Wednesday, February 17th, 1869.

PRESENT:

Archbishop of Canterbury.
Archbishop of Armagh.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Lord Ebury.
Mr. Walpole.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Ely.
Dean of Lincoln.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

SIXTY-FIRST MEETING.

Jerusalem Chamber, Westminster, Wednesday, March 3rd, 1869.

PRESENT:

Archbishop of Canterbury.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of St. David's.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Lord Ebury.
Mr. Walpole.
Sir Travers Twiss.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Ely.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

SIXTY-SECOND MEETING.

Jerusalem Chamber, Westminster, Thursday, March 4th, 1869.

PRESENT:

Archbishop of Canterbury.
Archbishop of Armagh.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of St. David's.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Lord Portman.
Lord Ebury.
Mr. Walpole.
Sir Travers Twiss.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Ely.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

SIXTY-THIRD MEETING.

Jerusalem Chamber, Westminster, Wednesday, March 10th, 1869.

PRESENT:

Archbishop of Canterbury.
Archbishop of Armagh.
Earl Stanhope.
Earl of Harrowby.
Earl Beauchamp.
Bishop of St. David's.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Lord Ebury.
Mr. Walpole.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Ely.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

SIXTY-FOURTH MEETING.

Jerusalem Chamber, Westminster, Thursday, March 11th, 1869.

PRESENT:

Archbishop of Canterbury.
Archbishop of Armagh.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of St. David's.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Lord Ebury.
Mr. Walpole.
Sir Travers Twiss.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Ely.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

SIXTY-FIFTH MEETING.

Jerusalem Chamber, Westminster, Wednesday, March 17th, 1869.

PRESENT:

Archbishop of Canterbury.
Archbishop of Armagh.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of St. David's.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Lord Ebury.
Mr. Walpole.
Sir Travers Twiss.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Ely.
Dean of Lincoln.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

SIXTY-SIXTH MEETING.

Jerusalem Chamber, Westminster, Thursday, March 18th, 1869.

PRESENT:

Archbishop of Canterbury.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of St. David's.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Lord Ebury.
Mr. Walpole.
Sir Travers Twiss.
Mr John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Ely.
Dean of Lincoln.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

SIXTY-SEVENTH MEETING.

Jerusalem Chamber, Westminster, Thursday, April 15th, 1869.

PRESENT:

Archbishop of Canterbury.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of St. David's.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Lord Ebury.
Mr. Walpole.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Ely.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

SIXTY-EIGHTH MEETING.

Jerusalem Chamber, Westminster, Friday, April 16th, 1869.

PRESENT:

Archbishop of Canterbury.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of St. David's.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Lord Portman.
Lord Ebury.
Mr. Walpole.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Ely.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

SIXTY-NINTH MEETING.

Jerusalem Chamber, Westminster, Thursday, April 22nd, 1869.

PRESENT:

Archbishop of Canterbury.
Archbishop of Armagh.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of St. David's.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Lord Portman.
Lord Ebury.
Mr. Walpole.
Sir Joseph Napier.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Ely.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

SEVENTIETH MEETING.

Jerusalem Chamber, Westminster, Friday, April 23rd, 1869.

PRESENT:

Archbishop of Canterbury.
Archbishop of Armagh.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of St. David's.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Lord Portman.
Lord Ebury.
Mr. Walpole.
Sir Joseph Napier.
Sir R. J. Phillimore.
Mr. John Abel Smith.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Ely.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

SEVENTY-FIRST MEETING.

Jerusalem Chamber, Westminster, Thursday, April 29th, 1869.

PRESENT:

Archbishop of Canterbury.
Archbishop of Armagh.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of St. David's.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Lord Portman.
Lord Ebury.
Mr. Walpole.
Sir Joseph Napier.
Sir Travers Twiss.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Ely.
Dean of Lincoln.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Report of the Lectionary Committee was presented.

SEVENTY-SECOND MEETING.

Jerusalem Chamber, Westminster, Friday, May 7th, 1869.

PRESENT:

Archbishop of Canterbury.
Archbishop of Armagh.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of St. David's.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Mr. Walpole.
Sir Joseph Napier.
Sir Travers Twiss.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Ely.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the consideration of Rubrics, Orders, and Directions.

SEVENTY-THIRD MEETING.

Jerusalem Chamber, Westminster, Thursday, May 13th, 1869.

PRESENT:

Archbishop of Canterbury.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of St. David's.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Lord Ebury.
Sir R. J. Phillimore.
Sir Travers Twiss.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Ely.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

SEVENTY-FOURTH MEETING.

Jerusalem Chamber, Westminster, Thursday, June 3rd, 1869.

PRESENT:

Archbishop of Canterbury.
Archbishop of Armagh.
Earl Stanhope.
Earl of Harrowby.
Earl Beauchamp.
Bishop of St. David's.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Lord Ebury.
Mr. Walpole.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Ely.
Dean of Lincoln.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

SEVENTY-FIFTH MEETING.

Jerusalem Chamber, Westminster, Friday, June 4th, 1869.

PRESENT:

Archbishop of Canterbury.
Archbishop of Armagh.
Earl Stanhope.
Earl of Harrowby.
Earl Beauchamp.
Bishop of St. David's.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Lord Ebury.
Mr. Walpole.
Sir Travers Twiss.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Ely.
Dean of Lincoln.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

SEVENTY-SIXTH MEETING.

Jerusalem Chamber, Westminster, Thursday, June 10th, 1869.

PRESENT:

Archbishop of Canterbury.
Archbishop of Armagh.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of St. David's
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Lord Ebury.
Mr. Walpole.
Sir Joseph Napier.
Sir Travers Twiss.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Dean of Westminster.
Dean of Ely.
Dean of Lincoln.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners considered the Report of the Lectionary Committee.

SEVENTY-SEVENTH MEETING.

Jerusalem Chamber, Westminster, Friday, June 11th, 1869.

PRESENT:

Archbishop of Canterbury.
Archbishop of Armagh.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of St. David's.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Lord Ebury.
Mr. Walpole.
Sir Joseph Napier.
Sir R. J. Phillimore.
Sir Travers Twiss.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Ely.
Dean of Lincoln.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the consideration of the Report of the Lectionary Committee.

SEVENTY-EIGHTH MEETING.

Jerusalem Chamber, Westminster, Thursday, June 24th, 1869.

PRESENT:

Archbishop of Canterbury.
Archbishop of Armagh.
Earl Stanhope.
Earl of Harrowby.
Earl Beauchamp.
Bishop of St. David's.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Lord Ebury.
Mr. Walpole.
Sir Travers Twiss.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Ely.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners adopted provisionally the Report of the Lectionary Committee.

SEVENTH-NINTH MEETING.

Jerusalem Chamber, Westminster, Friday, June 25th, 1869.

PRESENT:

Archbishop of Canterbury.
Archbishop of Armagh.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of St. David's.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Lord Ebury.
Mr. Walpole.
Sir Travers Twiss.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Ely.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners resumed the consideration of Rubrics, Orders, and Directions.

EIGHTIETH MEETING.

Jerusalem Chamber, Westminster, Thursday, July 8th, 1869.

PRESENT:

Archbishop of Canterbury.
Archbishop of Armagh.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Lord Ebury.
Mr. Walpole.
Sir Joseph Napier.
Sir R. J. Phillimore.
Sir Travers Twiss.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Ely.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

EIGHTY-FIRST MEETING.

Jerusalem Chamber, Westminster, Friday, July 9th, 1869.

PRESENT:

Archbishop of Canterbury.
Earl Stanhope.
Earl of Harrowby.
Earl Beauchamp.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Mr. Walpole.
Sir Travers Twiss.
Mr. John Abel Smith.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Ely.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

EIGHTY-SECOND MEETING.

Jerusalem Chambers, Westminster, Thursday, July 15th, 1869.

PRESENT:

Archbishop of Canterbury.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Lord Ebury.
Mr. Walpole.
Sir Travers Twiss.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject. Mr. Walpole undertook to prepare a statement as the basis of the final Report.

EIGHTY-THIRD MEETING.

Jerusalem Chamber, Westminster, Friday, July 16th, 1869.

PRESENT:

Archbishop of Canterbury.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Lord Ebury.
Mr. Walpole.
Sir Travers Twiss.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Ely.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

EIGHTY-FOURTH MEETING.

Jerusalem Chamber, Westminster, Thursday, July 22nd, 1869.

PRESENT:

Archbishop of Canterbury.
Archbishop of Armagh.
Earl Stanhope.
Earl of Harrowby.
Earl Beauchamp.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Lord Ebury.
Mr. Walpole.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Lincoln.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject. Adjourned until November.

EIGHTY-FIFTH MEETING.

Jerusalem Chamber, Westminster, Tuesday, November 2nd 1869.

PRESENT:

Archbishop of Canterbury.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Bishop of Carlisle (designate).
Mr. Walpole.
Sir R. J. Phillimore.
Sir Travers Twiss.
Mr. John Abel Smith.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Lincoln.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Draft Report prepared by Mr. Walpole* was laid upon the table with the Schedule of the Rubrics, Orders, and Directions as provisionally amended. The Commissioners arranged the order of their proceedings.

EIGHTY-SIXTH MEETING.

Jerusalem Chamber, Westminster, Wednesday, December 15th, 1869.

PRESENT:

Bishop of Winchester.
Earl Stanhope.
Earl of Harrowby.
Earl Beauchamp.
Bishop of Gloucester and Bristol,
Mr. Walpole.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Dean of Westminster
Dean of Lincoln.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject. The Bishop of Winchester was appointed Chairman.

EIGHTY-SEVENTH MEETING.

Jerusalem Chamber, Westminster, Wednesday January 12th, 1870.

PRESENT:

Bishop of Winchester.
Earl Stanhope.
Earl of Harrowby.
Earl Beauchamp.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Mr. Walpole.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dr. Payne Smith
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. T. W. Perry.

The Commisioners settled the third Report on the Lectionary.

* Vide Appendix, p. 148.

EIGHTY-EIGHTH MEETING.

Jerusalem Chamber, Westminster, Tuesday, February 1st, 1870.

PRESENT:

Bishop of Winchester.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Bishop of Carlisle.
Mr. Walpole.
Sir Travers Twiss.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Lincoln.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

Her Majesty's Royal Warrant appointing the Bishop of London to be an additional member of the Commission was laid on the table by the Secretary.

The Commissioners commenced the revision of Rubrics, Orders, and Directions as set forth in the first schedule to Mr. Walpole's Draft Report.

EIGHTY-NINTH MEETING.

Jerusalem Chamber, Westminster, Wednesday, February 2nd, 1870.

PRESENT:

Bishop of Winchester.
Earl Stanhope.
Earl of Harrowby.
Earl Beauchamp.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Bishop of Carlisle.
Mr. Walpole.
Sir Travers Twiss.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Lincoln.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

NINETIETH MEETING.

Jerusalem Chamber, Westminster, Friday, February 4th, 1870.

PRESENT:

Bishop of Winchester.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of London.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Bishop of Carlisle.
Mr. Walpole.
Sir Travers Twiss.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Lincoln.
Rev. H. Venn.
Rev. W. G. Humphry
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

NINETY-FIRST MEETING.

Jerusalem Chamber, Westminster, Tuesday, February 15th, 1870.

PRESENT:

Bishop of Winchester.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of London.
Bishop of St. David's.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Mr. Walpole.
Sir Travers Twiss.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

NINETY-SECOND MEETING.

Jerusalem Chamber, Westminster, Wednesday, February 16th, 1870.

PRESENT:

Bishop of Winchester.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of London.
Bishop of St. David's.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Mr. Walpole.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

NINETY-THIRD MEETING.

Jerusalem Chamber, Westminster, Thursday, February 17th, 1870.

PRESENT:

Bishop of Winchester.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of London.
Bishop of St. David's.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Mr. Walpole.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

NINETY-FOURTH MEETING.

Jerusalem Chamber, Westminster, Friday, February 18th, 1870.

PRESENT:

Bishop of Winchester.
Earl Stanhope.
Earl of Harrowby.
Earl Beauchamp.
Bishop of London.
Bishop of St. David's.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Mr. Walpole.
Sir Travers Twiss.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

NINETY-FIFTH MEETING.

Jerusalem Chamber, Westminster, Wednesday, February 23rd, 1870.

PRESENT:

Bishop of Winchester.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of London.
Bishop of St. David's.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Mr. Walpole.
Sir Travers Twiss.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Lincoln.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

NINETY-SIXTH MEETING.

Jerusalem Chamber, Westminster, Thursday, February 24th, 1870.

PRESENT:

Bishop of Winchester.
Earl Stanhope.
Earl of Harrowby.
Earl Beauchamp.
Bishop of London.
Bishop of St. David's.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Mr. Walpole.
Sir Travers Twiss.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Lincoln.
Rev. H. Venn.
Rev. W. G. Humphry
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

NINETY-SEVENTH MEETING.

Jerusalem, Chamber, Westminster, Friday, February 25th, 1870.

PRESENT:

Bishop of Winchester.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of London.
Bishop of St. David's.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Bishop of Carlisle.
Mr. Walpole.
Sir R. J. Phillimore.
Sir Travers Twiss.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Lincoln.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

NINETY-EIGHTH MEETING.

Jerusalem Chamber, Westminster, Tuesday, March 1st, 1870.

PRESENT:

Bishop of Winchester.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of London.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Mr. Walpole.
Sir Travers Twiss.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

NINETY-NINTH MEETING.

Jerusalem Chamber, Westminster, Thursday, March 3rd, 1870.

PRESENT:

Bishop of Winchester.
Earl Stanhope.
Earl of Harrowby.
Earl Beauchamp.
Bishop of London.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Mr. Walpole.
Sir Joseph Napier.
Sir Travers Twiss.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Lincoln.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

ONE HUNDREDTH MEETING.

Jerusalem Chamber, Westminster, Friday, March 4th, 1870.

PRESENT:

Bishop of Winchester.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of London
Bishop of Gloucester and Bristol.
Bishop of Chester.
Mr. Walpole.
Sir Joseph Napier.
Sir Travers Twiss.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Lincoln.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

ONE HUNDRED AND FIRST MEETING.

Jerusalem Chamber, Westminster, Thursday, March 17th, 1870.

PRESENT:

Bishop of Winchester.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of London.
Bishop of Chester.
Mr. Walpole.
Sir J. Napier.
Sir R. J. Phillimore.
Sir Travers Twiss.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Dean of Westminster.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

ONE HUNDRED AND SECOND MEETING.

Jerusalem Chamber, Westminster, Friday, March 18th, 1870.

PRESENT:

Bishop of Winchester.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of London.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Mr. Walpole.
Sir J. Napier.
Sir R. J. Phillimore.
Sir Travers Twiss.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

ONE HUNDRED AND THIRD MEETING.

Jerusalem Chamber, Westminster, Tuesday, March 29th, 1870.

PRESENT:

Bishop of Winchester.
Earl Stanhope.
Earl of Harrowby,
Earl Beauchamp.
Bishop of London.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Lord Ebury.
Mr. Walpole.
Sir J. Napier.
Sir Travers Twiss.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

ONE HUNDRED AND FOURTH MEETING.

Jerusalem Chamber, Westminster, Tuesday, May 17th, 1870.

PRESENT:

Bishop of Winchester.
Archbishop of Armagh.
Earl Stanhope.
Earl of Harrowby.
Earl Beauchamp.
Bishop of London.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Bishop of Carlisle.
Lord Ebury.
Mr. Walpole.
Sir. J. Napier.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Lincoln.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

ONE HUNDRED AND FIFTH MEETING.

Jerusalem Chamber, Westminster, Thursday, May 19th, 1870.

PRESENT:

Bishop of Winchester.
Archbishop of Armagh.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of London.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Bishop of Carlisle.
Lord Ebury.
Mr. Walpole.
Sir J. Napier.
Sir R. J. Phillimore.
Sir Travers Twiss.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

ONE HUNDRED AND SIXTH MEETING.

Jerusalem Chamber, Westminster, Friday, May 20th, 1870.

PRESENT:

Bishop of Winchester.
Archbishop of Armagh.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of London.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Bishop of Carlisle.
Lord Ebury.
Mr. Walpole.
Sir J. Napier.
Sir Travers Twiss.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners proceeded with the same subject.

ONE HUNDRED AND SEVENTH MEETING.

Jerusalem Chamber, Westminster, Friday, May 27th, 1870.

PRESENT:

Bishop of Winchester.
Archbishop of Armagh.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of London.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Bishop of Carlisle.
Lord Ebury.
Mr. Walpole.
Sir Travers Twiss.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Lincoln.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory,
Rev. T. W. Perry.

The Commissioners considered the Fourth Report.

ONE HUNDRED AND EIGHTH MEETING.

Jerusalem Chamber, Westminster, Tuesday, June 28th, 1870.

PRESENT:

Bishop of Winchester.
Archbishop of Armagh.
Earl Stanhope.
Earl of Carnarvon.
Earl of Harrowby.
Earl Beauchamp.
Bishop of London.
Bishop of Gloucester and Bristol.
Bishop of Chester.
Bishop of Carlisle.
Lord Portman.
Lord Ebury.
Mr. Walpole.
Sir Travers Twiss.
Mr. Beresford Hope.
Mr. J. G. Hubbard.
Mr. C. Buxton.
Dean of Westminster.
Dean of Lincoln.
Dr. Payne Smith.
Rev. H. Venn.
Rev. W. G. Humphry.
Rev. Robert Gregory.
Rev. T. W. Perry.

The Commissioners settled their Fourth Report.

MINUTES OF PROCEEDINGS.

[NOTE.—"It is to be here placed upon record that the proceedings of the Commissioners were throughout conducted upon the understanding that, while it was necessary to test the opinion of the Commissioners at various stages of the discussion on separate questions, every Commissioner was at liberty to adopt at a later stage any course, which upon full discussion of other points of the subject might appear best calculated to promote the objects of the Royal Commission."]

THE FIRST Meeting of the Royal Commission, appointed June 3, 1867, was held on Monday, June 17, 1867, at 2 p.m., in the Jerusalem Chamber, by permission of the Dean of Westminster.

[*The attendances of the Commissioners up to April 30, 1868, have been recorded in the First and Second Reports respectively. The attendances from May 8, 1868, to June 28, 1870, are recorded in the present Report, pp.* 41–61.]

On the motion of Earl Stanhope, seconded by the Earl of Harrowby, the Archbishop of Canterbury was called to the chair, as President of the Commission.

After prayers, the Royal Commission was read by the Secretary.

The Secretary reported that he had received letters from his Grace the Archbishop of Armagh, and from Sir William Page Wood, apologizing for their inability to attend; and also from the Rev. C. H. Davis, offering to supply copies of a pamphlet published by him, entitled "The Convocation's Problem solved."

The Secretary also laid upon the table 30 copies of a pamphlet, entitled "The Rubric as to the Ornaments of the Church," presented by the Rev. J. James.

Resolved, that the thanks of the Commission be given to Mr. Davis and Mr. James.

Days of meeting. Resolved, that the ordinary meetings of the Commission be held every Monday from 12 o'clock to 4 p.m., and every Thursday at 1 p.m.

Case and opinion. The Secretary laid on the table copies of a "Case submitted to Counsel on behalf of several archbishops and bishops of the United Church of England and Ireland, together with the joint opinion thereon of the Attorney General, Sir Hugh M. Cairns, Q.C., Mr. Mellish, Q.C., and Mr. Barrow," which were ordered to be circulated among members of the Commission.

The following publications were also ordered to be procured and circulated:

30 copies of reprint of Royal Commission.
30 copies of report of sub-committee of Lower House of Convocation, presented 1866.
30 copies of book of Common Prayer (interleaved).
30 copies of the Earl of Shaftesbury's bill on vestments.
30 copies of case submitted on behalf of the English Church Union, with the opinions thereon of Sir R. J. Phillimore, Q.C., Sir Fitzroy Kelly, Q.C., and others.
1 copy of Keeling's "Liturgiæ Britannicæ."
1 copy of reprint of the sealed Prayer Book (Masters).

Memorial of English Church Union. The Secretary presented a memorial signed on behalf of the council of the English Church Union by the Hon. Colin Lindsay (President) praying that the Commissioners will permit evidence to be adduced in proof of several points therein referred to.

Witnesses to be summoned. Resolved, that witnesses be called to show the actual differences of practice referred to in the Commission, and the varying interpretations of the rubrics from which those differences have arisen; and that the first subject considered be that pointed out in the Commission as the most pressing, viz., the ornaments used in the churches and chapels of the United Church, and the vestments worn by the ministers thereof.

Ornaments.

The Secretary was directed to summon as witnesses for the next meeting:—

The Rev. C. J. Le Geyt (St. Matthias, Stoke Newington).
The Venerable Archdeacon Sinclair.
The Rev. Daniel Wilson (Islington).
The Rev. Benjamin Webb (St. Andrew's, Wells Street).

And also to apply to the Home Office for the services of a shorthand writer.

The Archbishop of Canterbury undertook to inquire whether the Convocation of the Province of York had issued any report on vestments.

The meeting then adjourned till Thursday next, June 20th, at 1 p.m.

Second Meeting.

Thursday, June 20, 1867.

THE ARCHBISHOP OF CANTERBURY in the Chair.

The Minutes of the last meeting were read and confirmed.

The copy of the reprint of the sealed Prayer Book, ordered at the last meeting, was laid upon the table.

The Secretary stated that "Keeling's Liturgiæ Britannicæ," ordered at the last meeting, was reported by Her Majesty's Stationery Office as out of print.

The Archbishop of Canterbury presented the report of the Convocation of the Province of York, dated March 20, 1867, on vestments.

The Secretary read letters from the Revs. Daniel Wilson and B. Webb, stating their readiness to be examined as witnesses, and from Archdeacon Sinclair, declining to be examined.

The Archbishop of Canterbury undertook to communicate with Archdeacon Sinclair.

The Secretary read a letter from Earl Stanhope, regretting his inability to be present, and enclosing a letter of application from the Rev. F. G. Lee, that he should be examined as a witness before the Commissioners.

The following books were ordered to be procured:—

30 copies of the interleaved Prayer Book (edited by Messrs. Campion and Beamont).
1 copy of Bagster's Prayer Book (1867 edition).
1 copy of Blunt's Annotated Prayer Book.
30 copies of judgment of P. C. Liddell v. Westerton. (Painter, Strand).
1 copy Cardwell's Documentary Annals.
1 copy ——— Synodalia.
30 copies, reprint, of sealed Prayer Book (Masters).

The Secretary reported that his Grace the Chairman had appointed, with the sanction of the Treasury, Mr. Edward Morton (Percy Chambers, Northumberland Street,) to be shorthand writer to the commission.

It was ordered, that the evidence be set up in folio for the report; that a proof copy of the evidence be sent to every member of the Commission, as well as to the witness; that the final proof be approved by the Chairman; and that, in the event of any witness desiring materially to alter his evidence, a specific application be made to his Grace.

The Revs. Daniel Wilson, C. J. Le Geyt, and B. Webb, were in attendance as witnesses.

The Rev. Daniel Wilson was called in, and examined by his Grace the Chairman and other members of the Commission, in order.

It was resolved, on the motion of Earl Beauchamp, with reference to a question put to Mr. Wilson by the Rev. R. Gregory,—

"That it is expedient to ascertain the effect which different practices, in reference to ornaments and vestments, may have upon the attendance of various classes of parishioners at divine service, and that the evidence be strictly limited to that object."

At the conclusion of the Rev. D. Wilson's examination, the Rev. C. J. Le Geyt was called in, and examined until 5 p.m., when the Commission adjourned.

The Secretary was instructed to request the attendance of the Rev. G. C. White, of St. Barnabas, Pimlico, as a witness on Monday next, at 12 o'clock.

Third Meeting.

Monday, June 24, 1867.

THE ARCHBISHOP OF CANTERBURY in the Chair.

The Minutes of the last meeting were read and confirmed.

The Archbishop of Canterbury read a letter received by his Grace from Archdeacon Sinclair.

The Secretary read a letter from the Rev. Wharton B. Marriott, dated June 22nd, offering himself as a witness.

It was ordered that 30 copies of the Canons be procured for the use of the Commission.

The Rev. C. J. Le Geyt not being in attendance at 12 o'clock, the Rev. G. C. White was called in, and examined.

Upon the withdrawal of Mr. White, the examination of Mr. Le Geyt was proceeded with, and concluded.

The Rev. B. Webb was then called in; but his examination was not concluded at 4 p.m., when the meeting adjourned.

The Secretary was directed to summon, as the next witnesses, the Dean of Carlisle, the Dean of York, the Rev. J. E. Kempe, and the Rev. E. Clay (Brighton).

Fourth Meeting.

Thursday, June 27, 1867.

The ARCHBISHOP OF CANTERBURY in the Chair.

The Minutes of the last meeting were read and confirmed.

Mr. Beresford Hope called attention to certain articles in the "Record" newspaper, professing to contain a report of the proceedings at the meetings of the Commission.

It was moved by Earl Stanhope, and seconded by the Bishop of Oxford, that the Secretary be instructed to address an official letter to the "Times."

The previous question was moved by Mr. Cardwell, and was carried, on a division, by 10 to 8 votes.

It was then proposed by Earl Stanhope, and seconded by the Dean of Westminster, and carried unanimously,—

"That his Grace the Chairman be respectfully requested to state, in his place in the House of Lords, (on the subject of statements in some of the public journals, professing to be reports of what has passed within the Commission) that such reports are entirely untrustworthy, and in many respects the very opposite of the fact; that, further, the Commission had come to an understanding that it was highly desirable, in the interest of the objects entrusted to their charge, that every member of the Commission should be careful not to make communications to parties outside of what passes within their doors."

The Rev. Benjamin Webb was then called in, and his examination was resumed, and concluded.

The Very Rev. the Deans of Carlisle and York were the next witnesses examined. Deans of Carlisle and York.

The Secretary was directed to summon for the next meeting, on Monday, July 1st,—

The Rev. J. E. Kempe.
The Rev. E. Clay.
Mr. Spiller (Churchwarden of St. Alban's, Holborn).
Mr. Martin.
Rev. G. Nugee (Wymering).
J. Deverell, Esq.

In reply to a question from Lord Portman, his Grace the Chairman stated, that in his judgment it was highly desirable that, at their meeting on Monday, July 8th, the Commission should decide upon the course to be taken with reference to the Earl of Shaftesbury's Bill on Vestments, the second reading of which stands for Tuesday, July 9th, in the House of Lords. Earl of Shaftesbury's Bill on Vestments.

It was also ordered, that the Rev. W. J. E. Bennett (Frome) be summoned as a witness on Thursday, July 4th. Rev. W. J. E. Bennett.

Fifth Meeting.

Monday, July 1, 1867.

The ARCHBISHOP OF CANTERBURY in the Chair.

The Minutes of the last meeting were read and confirmed.

The Rev. J. E. Kempe (Rector of St. James's, Westminster), was called in, and examined. Rev. J. E. Kempe examined.

The Rev. G. Nugee (Wymering), and J. Deverell, Esq., (Purbrook Park,) were the next witnesses examined. Rev. G. Nugee and J. Deverell, Esq., examined.

It was ordered, that the witnesses to be examined on Thursday, July 4th, be—

Rev. W. J. E. Bennett (Frome),
Rev. E. Clay (Brighton),
C. C. Spiller, Esq.,
J. Martin, Esq.;

and on Monday, July, 8th, at 2 p.m.—

T. T. Ford, Esq. (14, Serle Street, New Square, Lincoln's Inn),
H. R. Droop, Esq.;

and on Thursday, July 11th, at 1 p.m.—

Rev. Hyde W. Beadon (Latton, Cricklade).

Sixth Meeting.

Thursday, July 4, 1867.

The ARCHBISHOP OF CANTERBURY in the Chair.

The Minutes of the last meeting were read and confirmed.

The Archbishop of Canterbury stated that Lord Taunton had given him notice of a question to be put in the House of Lords to-morrow (Friday), as to the time when it is likely that the Royal Commission would present a report.

His Grace was requested to suggest to Lord Taunton the postponement of the question until Monday next.

The Rev. W. J. E. Bennett (Frome) was in attendance, and was called in, and examined. Rev. W. J. E. Bennett.

The Rev. E. Clay (St. Margaret's, Brighton,) was the next witness called in, and examined. Rev. E. Clay.

Seventh Meeting.

Monday, July 8, 1867.

The ARCHBISHOP OF CANTERBURY in the Chair.

The Minutes of the last meeting were read and confirmed.

His Grace the Chairman read a letter, dated July 5, which had been addressed to him by the Rev. E. Letter from Rev. E. Clay.

Clay; and which Mr. Clay requested might be added to the evidence given by him at the last meeting.

Resolved, that the letter cannot be added, as requested, to the evidence.

Rev. A. Wagner. It was ordered that the Secretary communicate with the Rev. Arthur Wagner, Incumbent of St. Paul's Church, Brighton, with reference to certain evidence given by the Rev. E. Clay in questions 3093–3098; and that Mr. Wagner be allowed the opportunity, if he desire it, of being heard before the Commission on the subject.

On the motion of Earl Stanhope, seconded by the Bishop of Oxford, it was resolved unanimously :—

First report. I. That the Commissioners having resolved at their first meeting to report upon the question submitted to them on the ornaments of the Church, and the vestments of the ministers, before they apply themselves to any other branch of the subject, have already taken, and they are taking evidence on this particular question; and as soon as that evidence is concluded they will apply themselves to the consideration of their First Report.

On the motion of Earl Stanhope, seconded by Mr. Beresford Hope, it was also resolved unanimously :—

II. That the Commissioners have now obtained in great part the information which they desired to receive as preliminary to their deliberations; and that next week, or at the very furthest the week after next, they hope to be able to commence the consideration of their First Report.

His Grace the Chairman was requested to communicate these resolutions to the House of Lords in reply to the question proposed to be put by Lord Taunton.

T. T. Ford, Esq. T. T. Ford, Esq., was then called and examined.

Eighth Meeting.

Thursday, July 11, 1867.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

Memorial from Wymering. His Grace the Chairman laid upon the table a memorial to the Lord Bishop of Winchester, signed by Admiral Sir Lucius Curtis and other inhabitants of Wymering and Widley, praying his Lordship to use his authority to remove certain practices therein complained of.

Earl Stanhope's motion. Earl Stanhope brought forward a motion proposing to limit the examination of further witnesses to those already summoned.

The discussion on the motion was adjourned until the meeting on Monday next.

Witnesses: Rev. H. W. Beadon, Messrs. Spiller, Martin, and Droop. The following witnesses were then called in, and examined in order,

Rev. H. W. Beadon.
C. C. Spiller, Esq.
J. Martin, Esq.
H. R. Droop, Esq.

Sir R. J. Phillimore's motion. Sir Robert Phillimore gave notice of the following motion for Monday next :

"That evidence be taken for the purpose of ascertaining what vestments are used in the Swedish Churches, such evidence to be obtained either by writing or orally from the Swedish chaplain to the embassy in this country."

The Secretary was instructed to summon as witnesses for Monday, July 15 :

The Ven. Archdeacon Randall.

The Very Rev. the Dean of Ripon,

contingently upon the motion of Earl Stanhope not being carried.

Ninth Meeting.

Monday, July 15, 1867.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The Secretary read a letter from the Dean of Ripon, dated July 13, declining to be examined as a witness.

His Grace the Chairman read a letter from Sir Alfred Slade, Bart., offering himself as a witness.

The Rev. A. D. Wagner was in in attendance, and was called in and examined.

The adjourned debate on Earl Stanhope's motion was then resumed :

The Rev. R. Gregory moved :

"That the Commission having been appointed to examine into the difference of practice and ritual in the United Church of England and Ireland, it is expedient that at least one witness should be summoned to give evidence as to the practice of the church in Ireland with respect to ritual, and its effect upon the people."

Upon a division, the motion was negatived by 18 to 6.

The following amendment upon Earl Stanhope's motion was moved by the Dean of Ely, and seconded by the Bishop of Oxford :

"That the Commissioners proceed at once to discuss the question of the vestments and ornaments."

The motion of Earl Stanhope having been by leave withdrawn, the Dean of Ely's amendment was put as a substantive motion, and carried unanimously.

Archdeacon Randall attended, but was not examined,

The Bishop of Gloucester and Bristol presented a resolution, setting forth his own conclusions as deducible from the evidence already taken.

After discussion, the Secretary was ordered to print and circulate before the next meeting any suggestions which he might in the interval receive from members of the Commission.

Tenth Meeting.

Thursday, July 18, 1867.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

Suggestions ordered at the last meeting to be printed from various members of the Commission were laid upon the table.

After discussion, resolutions proposed by Mr. Walpole, the Bishop of Oxford, Deans of Ely and Lincoln, and the Rev. H. Venn, were ordered to be printed, and circulated before the next meeting.

On the suggestion of Mr. Hubbard, the Dean of Westminster produced and exhibited to the Commissioners the copes and other vestments worn by the Dean and Chapter of Westminster at the coronation of the sovereign, and other state ceremonials.

Eleventh Meeting.

Monday, July 22, 1867.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The Secretary read letters from the Bishop of St. David's and Lord Portman, regretting their inability to attend the meeting.

The Secretary read a letter from the Honourable Colin Lindsay, dated July 18, to the Archbishop of Canterbury, enclosing a memorial from the English Church Union.

Mr. Perry presented a statement drawn up by the Rev. Bradley Abbot of Christ Church, Clapham, as to the ritual adopted in that church.

It was ordered to be printed, and to be added as an appendix to the evidence.‡

Mr. Perry brought forward a motion that a copy of Mr. Deverell's evidence be sent to the Rev. E. T. Richards, to enable him, if he desire it, to offer an explanation on certain statements made therein.

The consideration of the motion was postponed until the next meeting.

Mr. Perry also moved that the Secretary be instructed to apply to Archdeacon Otter for a copy of a report made by him to the Bishop of Chichester on churches in Brighton.

The Secretary was instructed to apply to the Archdeacon accordingly.

On a motion of Dr. Travers Twiss, it was ordered that a copy of questions 3912-3914, 3960, 3998, 3999, in the evidence of the Rev. A. D. Wagner, be sent to the Rev. E. Clay, to enable him, if he desire it, to offer an explanation; the question of printing such explanation being reserved for future consideration.

The resolutions ordered at the last meeting to be printed were laid upon the table.

It was moved by Earl Stanhope, and seconded by the Bishop of Oxford, that the resolutions proposed by the Dean of Ely* be taken as the basis of discussion.

Upon a division, it appeared that 10 votes were recorded on either side, when his Grace the Chairman gave a casting vote against the motion.

It was then moved by Sir R. J. Phillimore "that the sense of the Commission be now taken on the question whether any use of the vestments specified in the first Prayer Book of King Edward VI. be under any circumstances allowed."

To which the following amendment was moved by the Bishop of Oxford and seconded by the Rev. W. G. Humphry.

"That the resolutions proposed by Lord Portman† be taken as the basis of our deliberations."

Upon a division, a clear majority (15) voted in favour of the amendment, which was thereupon carried.

After discussion, the debate was declared adjourned at 4.30 p.m. until Thursday next.

Twelfth Meeting.

Thursday, July 25, 1867.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The Secretary read a letter from the Bishop of St. David's, dated July 24, enclosing suggestions, which were ordered to be printed.

The adjourned debate on Lord Portman's resolutions was then resumed.

The following amendment, proposed by the Earl of Harrowby, was seconded by the Bishop of London, and carried unanimously: Lord Harrowby's amendment.

1. That it is expedient, that the vesture of the clergy in saying the public Prayers, and in ministering the sacraments and other rites of the church, shall be that which has been for a long series of years and now is commonly retained and used: Provided nevertheless, that nothing contained in this resolution shall be holden to prevent the Commission from considering the expediency of any exceptions to it.

Lord Portman gave notice that on Monday next he would move for the appointment of two sub-committees, to consider during the recess the question of other rubrics and of the lectionary, to which the attention of the Commission is directed. Lord Portman's notice of motion.

The Bishop of Oxford gave notice that on Monday next he would move that the day of meeting be changed from Monday to Tuesday. Bishop of Oxford's notice of motion.

The vestments in use at the Church of St. Michael and All Angels, Brighton, and in other churches, were produced by Mr. Perry, and exhibited to the Commission.

The question of what exceptions, if any, should be allowed to the resolution of Lord Harrowby, was then taken, and it was moved by the Bishop of Gloucester and Bristol, and seconded by the Bishop of London,— Exceptions.

"That the vesture commonly known as the casula or chasuble be not used or retained in the service of the Church of England."

On the motion of Mr. Beresford Hope, the discussion was adjourned at 4.30 p.m. until Monday.

The Dean of Ely gave notice that on Monday next he would move the exceptions set forth in his resolutions as printed already.

Mr. Beresford Hope and the Dean of Westminster also gave notice of exceptions to be moved on Monday, which were ordered to be printed.

Mr. Perry also gave notice that at an early meeting he would move that a form of inquiry, as suggested by him, be sent to the clergy and churchwardens. Mr. Perry's notice of motion.

Thirteenth Meeting.

Monday, July 29, 1867.

The Archbishop of Canterbury in the Chair.

The Minutes of the last Meeting were read and confirmed.

The Secretary read a written statement from the Rev. E. Clay on the evidence of the Rev. A. D. Wagner, which was ordered to be printed, and added as an appendix to the evidence.* Rev. A. D. Wagner's evidence.

Upon the motion of Mr. Perry, a copy of questions 2413–2415, 2418–2426, and 2486, in the evidence of Mr. Deverell, were ordered to be sent to the Rev. E. T. Richards, to enable him, if he desire it, to send in any explanation in writing which he may wish to make, and the Secretary was instructed to submit a letter accordingly to the Chairman, for his Grace's approval. Mr. Deverell's evidence.

The notice of exceptions by Mr. Beresford Hope and the Dean of Westminster, ordered to be printed at the last meeting, were laid upon the table. Exceptions.

The adjourned debate on the Bishop of Gloucester and Bristol's resolution was then resumed.

The following motion was then proposed by the Bishop of Oxford:— Bishop of Oxford's motion. Resolution 2.

"That as those who have introduced changes in the vestments used in our public worship have done

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‡ Vide Appendix C to First Report, p. 124.

* 1. That the use of the surplice in the celebration of the Holy Communion is a sufficient compliance with the rules of the Book of Common Prayer, and that the usage of the Church of England points out the surplice as the proper vestment for general use in that Church, both in the celebration of the Holy Communion and at other times.

2. That the surplice, together with a stole or scarf, and in the case of graduates an academic hood, shall be the vestments in which priests of the Church of England shall perform their public functions, except in certain cases to be hereafter specified.

3. That the excepted cases referred to in the preceding resolution shall be as follows:

a. The academic gown shall be permitted as the dress for preaching, if desired by the minister and congregation.

b. The law as regards cathedrals and collegiate churches shall remain as at present.

c. The vestments prescribed by the First Book of King Edward VI. shall be permitted in those churches in which permission is granted by the Bishop upon the application of the minister and the parishioners.

4. That it is desirable to devise a simple and inexpensive process, whereby all questions concerning ritual may be brought before the Bishop and may be decided by him.

† 1. That it is desirable, for the removal of any doubts, and for the clear understanding of the phrases in the rubrics and Acts of Parliament which may be liable to misconstruction, to declare by an Act of Parliament that the vestments of ministers shall be understood to be those which have been for a long series of years, and now are, commonly retained and used in the cathedrals and parish churches of England.

2. That the same power of stating a case for the Court of Appeal as is given by 20 & 21 Vict. c. 43. be given to cases in the Ecclesiastical Courts.

* Vide First Report, p. 115.

Vestments.

so believing them to be lawful, and would at once return to the common use, if their practice was by competent authority pronounced unlawful,

We recommend,—

1. That the proper steps be taken to have a case involving this question decided by the highest court; and then (2) proceed at once to discuss the course we consider expedient; (*a*), if the vestments are decided to be unlawful; (*b*), if they are decided to be lawful."

The standing orders were suspended to admit of a debate on this motion, which was subsequently, by leave, withdrawn.

Upon the motion of Earl Stanhope it was then resolved unanimously:

"That the Commission do now proceed to consider the excepted cases suggested in the several papers laid before them, beginning with the Dean of Ely's."

Resolution 2. (Lord Harrowby's.)

The following resolution, to stand as No. 2 to that passed at the last meeting, was then proposed by the Earl of Harrowby, and carried unanimously:

2. That, therefore, it is expedient that the surplice, together with a stole or scarf, and in the case of graduates an academic hood, be the vestments which priests and deacons of the United Church of England and Ireland shall use in their public ministrations.

Resolution 3. (Bishop of Oxford's.)

The following resolution, to stand as No. 3, was then proposed by the Bishop of Oxford, and carried unanimously:

3. That the surplice or gown, as now worn in preaching, be still used.

Resolution 4. (Mr. Humphry's.)

The following resolution, to stand as No. 4, was then proposed by Mr. Humphry, and carried unanimously:

4. That the previous resolutions shall not be understood to affect either the law or the usage in cathedral or collegiate churches.

The debate on the Dean of Ely's exceptions was then adjourned until the next meeting.

The Bishop of Oxford brought forward the motion of which he had given notice, to change the day of meeting from Monday to Tuesday, but it was by leave withdrawn.

Lord Portman's motion.

In the absence of Lord Portman, Mr. Walpole brought forward the motion for the appointment of sub-committees on the rubrics and lectionary.

Mr. Walpole was requested to send the notice in writing to the Secretary, to be printed and circulated.

Fourteenth Meeting.

Thursday, August 1, 1867.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The debate on the Dean of Ely's exceptions was resumed.

Rider to resolution 2.

On the motion of the Dean of Ely, the following resolution was proposed and unanimously adopted as a rider to resolution 2 passed at the last meeting:

And that it shall be lawful to such ministers as are not graduates to wear some decent tippet of black.

His Grace the Chairman read letters from the Bishop of London and Lord Portman, who were absent through illness.

On the motion of Mr. Hubbard, a preliminary resolution was proposed, and accepted by the Dean of Ely, as the preamble to exception (*c*), which was then debated in the following form:

"That whereas on the one hand it is inexpedient to take away the existing liberty of the Church of England and Ireland, and thereby endanger its comprehensiveness, and on the other hand it has become necessary to restrict the exercise of that liberty.

It is expedient that the vestments prescribed by the First Book of King Edward VI. shall not be permitted, except in those churches in which permission is granted by the Bishop, upon the application of the minister and parishioners."

Mr. Perry gave notice that at the next meeting he would move Proposition No. IV.* in his printed paper of "Considerations for the First Report," &c., as an amendment on the Dean of Ely's exception.

It was agreed that, subject to the Dean of Ely consenting to withdraw his resolution on exception (*c*), his Grace the Chairman should put, seriatim, the question whether exceptions shall be allowed in—

1. Parish churches.
2. District parish churches.
3. Proprietary chapels.
4. Private chapels.
5. Consecrated chapels of ease.

The Dean of Westminster gave notice of his intention to move a resolution proposing the omission altogether of the order as to vestments and ornaments, which was ordered to be printed.

Fifteenth Meeting.

Monday, August 5, 1867.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

His Grace the Chairman announced that since the last meeting the MS. Prayer Book attached to the Act of Uniformity of 1662, which had been supposed to have been missing since 1825, had been discovered in the library of the House of Lords.

The Secretary was instructed to ascertain the steps necessary to be taken for its production at the next meeting.

The Dean of Ely having withdrawn the resolution proposed on exception (*c*), his Grace the Chairman submitted the question in the following form:

"Shall there be any exception whatever in any parish church for the use of the vestments subject to the wishes of the parishioners, and subject to the sanction or non-prohibition of the ordinary?"

After debate, a division was taken, when 15 votes were given against, and 8 in favour of, the allowance of exceptions in the case of parish churches.

The Commission then adjourned at 4.50 p.m. until Thursday next.

Sixteenth Meeting.

Thursday, August 8, 1867.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The librarian of the House of Lords attended, and produced the MS. Prayer Book attached to the Act of Uniformity of 1662, and his Grace the Chairman requested him to send to the Secretary a statement with regard to it, to be embodied in an appendix to the report.†

The adjourned debate on exceptions was then resumed.

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* IV. That where the parishioners of any parish, or the members of any congregation, or some proportion of the said parishioners or congregation, shall provide and present to the churchwardens (or to the church or minister if there be no churchwardens) such vestments or ornaments as are consistent with the rubric on ornaments, the use of the same shall not be hindered, unless the "discretion" of the Ordinary (which is commonly held to be provided for by the preface "Concerning the Service of the Church") be invoked by any one or more of the causes following; viz., (*a*) the objection of the minister himself; (*b*) the objection of one or both of the churchwardens; (*c*) the objection of any portion of the parishioners or congregation; (*d*) the objection of the patron or patrons of the church or chapel in question.

† Vide Appendix to First Report, p. 128.

The Dean of Ely moved the following resolution:

"That in churches of recent foundation, in which the minister and congregation are desirous of using the Eucharistic vestments enjoined by the First Prayer Book of King Edward VI., it shall be competent for the Bishop of the diocese, at his discretion, to permit such use."

Upon a division, 16 votes were given against and 8 for the motion, which was consequently lost.

His Grace the Chairman then put the question as follows:

"Shall there be any exception whatever in any district church for the use of the vestments, subject to the wishes of the parishioners, and subject to the sanction or non-prohibition of the ordinary?"

After debate, a division was taken, when 16 votes were given against, and 10 for, the allowance of exceptions in the case of the district churches.

The like question was then put with regard to proprietary chapels, substituting the word "congregation" for "parishioners."

Upon a division, 13 votes were given against, and 11 for, the allowance of exceptions in the case of proprietary chapels.

Seventeenth Meeting.

Monday, August 12, 1867.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

A discussion was taken upon a resolution proposed by the Bishop of London, which had been printed and circulated.

The consideration of the preamble was postponed, and after various amendments had been proposed the resolution was so far adopted in the following form:

"Resolved, that it should be made lawful for the Bishop of the diocese, and he shall be bound, on complaint made to him by one or more of the church or chapelwardens of any church or chapel, or by any householders (being resident within the parish or district in which such church or chapel is situated, and declaring themselves to be bonâ fide members of the Church of England), to inquire into the matter of the said complaint, and if the facts alleged be established to his satisfaction to take order for the prohibition."

The consideration of further amendments was adjourned at 4.30 p.m. until the next meeting.

The Bishop of Oxford called attention to an article in the "Record" newspaper of August 9 on the proceedings of the Commission at their meeting of the day preceding.

It was ordered that the meeting on Thursday next, August 15, be held at 12 o'clock instead of at 1 p.m.

Eighteenth Meeting.

Thursday, August 15, 1867.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The adjourned debate on the Bishop of London's resolution was then resumed.

Mr. Perry moved to insert the words "at those times and places of service in which the complainants express their desire to attend," after the word "ministrations."

Upon a division, 14 votes were given against and 7 votes for the amendment, which was consequently lost.

The Bishop of Oxford moved to insert the words "and communicants" after the words "bonâ fide members."

Upon a division, 12 votes were given for and 7 against the motion, and the words were accordingly added.

It was resolved that the blank before "householders" be filled up with "three."

Mr. Perry moved to insert the words "the description of the complainants, and" before the words "the facts alleged."

Upon a division, 9 votes were given for and 8 against the motion, and the words were accordingly added.

The Bishop of London withdrew the preamble, and the resolution was ultimately adopted in the following form:

"That it is expedient, on complaint made to the Bishop of the diocese by any church or chapelwarden of any church or chapel, or by three householders (being resident within the parish or district in which such church or chapel is situated, and declaring themselves to be bonâ fide members and communicants of the Church of England), that it should be made lawful for him, and he shall be bound, to inquire into the matter of the said complaint, and if the description of the complainants and the facts alleged be established to his satisfaction, to take order for the prohibition in public ministrations of any variations from the common usage of the Church of England with respect to the ornaments of the minister, and, if necessary, by a monition under his hand and seal, to require such variations to be discontinued, subject always to an appeal to the Archbishop of the province, whose decision shall be final; and that some summary mode should be provided for giving effect to the decision."

Cathedral and collegiate churches.

The Bishop of London withdrew for the present the last paragraph of his resolution relating to cathedral and collegiate churches.

It was then moved by Earl Stanhope—

"That it is desirable that the Commission do make a report in conformity with resolutions marked 1* and 5,† and do meet on Monday next at 12 o'clock, to consider such report, special notice being sent to members of the Commission."

The Bishop of Oxford moved an amendment, to leave out the words "in conformity with resolutions marked 1 and 5," but on a division the amendment was negatived by 6 votes being given for and 14 against it.

The motion of Lord Stanhope was then agreed to.

Nineteenth Meeting.

Monday, August 19, 1867.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

First Report.

Letters were read from the Bishop of St. David's, Lord Portman, and Mr. Coleridge.

Suggestions for draft reports by Mr. Hubbard and Mr. Walpole were laid upon the table.

Earl Stanhope then brought forward the motion of which he had given notice at the last meeting.

Mr. Walpole moved as an amendment, that the draft report of Mr. Hubbard be taken as the basis to be now considered.

Lord Stanhope thereupon withdrew his motion, and the amendment was adopted.

Evidence and Appendix.

Mr. Walpole moved that the evidence be published, and that the cases prepared for certain Archbishops and Bishops, &c., and for the English Church Union, together with the reports and resolutions of the Convocations of Canterbury and York, be added in the appendix.

* 1. That it is expedient that the vesture of the clergy in saying the public prayers and in ministering the Sacraments and other rites of the Church shall be that which has been for a long series of years commonly retained and used.

† 5. That it is expedient, on complaint made, &c. (see above).

First Report.

Upon a division, 17 votes were given for the motion and 3 against it, and it was accordingly carried.

Mr. Walpole moved as an amendment to insert the words "as a distinctive vesture, whereby they desire to make the Holy Communion as the highest act of public worship," in Mr. Hubbard's report.

The Bishop of London also moved to substitute the words "as a distinctive vesture whereby honor is sought to be paid to certain acts of worship."

Mr. Walpole's amendment was put from the chair, when 14 votes were recorded for and 8 against it.

It was therefore declared carried, and the Bishop of London's amendment was consequently not put.

Power having been given to Mr. Walpole to draw a paragraph containing the recitals at the beginning of the report, the report itself was, after discussion, ultimately adopted in the following form:

"We, your Majesty's Commissioners, have, in accordance with the terms of your Majesty's Commission, directed our first attention to the question of the vestments worn by the ministers of the said United Church at the time of their ministration, and espepecially to those the use of which has been lately introduced into certain churches.

"We find that whilst these vestments are regarded by some witnesses as symbolical of doctrine, and by others as a distinctive vesture whereby they desire to do honour to the Holy Communion as the highest act of Christian worship, they are by none regarded as essential, and they give grave offence to many.

"We are of opinion that it is expedient to restrain in the public services of the United Church of England and Ireland all variations in respect of vesture from that which has long been the established usage of the said United Church, and we think that this may be best secured by providing aggrieved parishioners with an easy and effectual process for complaint and redress.

"We are not yet prepared to recommend to your Majesty the best mode of giving effect to these conclusions, with a view at once to secure the objects proposed, and to promote the peace of the Church; but we have thought it our duty, in a matter to which great interest is attached, not to delay the communication to your Majesty of the results at which we have already arrived."

Mr. Walpole was also requested to draw the concluding paragraph on the evidence and appendices.

Sir R. Phillimore moved to add a clause to the report, stating that, while some of the Commissioners consider it expedient that there should be a consideration of exceptions, carefully limited, to the general scope of this report, the majority of the Commission are decidedly opposed to such exceptions.

Upon a division, 14 votes were given against and 4 for the clause, which was consequently not added to the report.

Arrangement of Blue Book.

Mr. Walpole undertook to superintend the arrangement of the appendices and the compilation of the Blue Book, which was ordered to be submitted in a complete form to the Archbishop of Canterbury, for his approval, before being finally issued.

Mr. Perry's circular.

Mr. Perry moved to send a circular of inquiries as to ornaments and practices in parish or district churches to the incumbent and churchwardens of each parish or district.*

It was agreed that the question, whether such a circular should be issued or not, should be left to the decision of his Grace the Chairman.

Mr. Beresford Hope expressed, on behalf of himself and the other members, the grateful sense entertained by them of the manner in which his Grace the Chairman had presided over the deliberations of the Commission.

Adjournment.

The Commission was then finally adjourned until November, the precise day for its reassembling being left to be decided by his Grace the Chairman.

* Vide Appendix, p. 137.

Twentieth Meeting.

Thursday, November 21, 1867.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting, held on August 19, were read and confirmed.

Letters from the Rev. J. Bicknell (September 16) to the Bishop of London, and the Rev. W. D. Morrice (September 27) to the Archbishop of Canterbury, complaining of certain statements made by the Rev. Daniel Wilson in his evidence before the Commission, were read by the Secretary, and ordered to lie upon the table.

Let Rev nell

A letter from the Rev. W. J. E. Bennett (September 16) to the Secretary, complaining of an alleged "inaccuracy" in the First Report of the Commission, was also read, and ordered to lie upon the table.

Rev E.

A letter addressed to the Bishop of Winchester (October 29) by T. Thistlethwayte, Esq., together with a copy of correspondence between himself and the Rev. G. Nugee, on certain statements made by Mr. Nugee in his evidence, with regard to the chancel of Wymering church, was presented by his Grace the Chairman, and, in accordance with the request made by Mr. Thistlethwayte, was order to be printed in the appendix to the next report.*

T. T thw Esq

A letter from J. Deverell, Esq., (September 30,) to his Grace the Chairman, was read, desiring leave to put in a rejoinder to the statement of the Rev. E. T. Richards, published in the First Report.

J. D Esq

The Secretary was instructed to inform Mr. Deverell that he is at liberty to send in such a statement, but the question of how it shall be dealt with is reserved.

A letter from Rev. E. S. Phelps (October 29) to his Grace the Chairman, requesting leave to offer some remarks on the evidence of Mr. Nugee, was read, and the Secretary was instructed to inform Mr. Phelps that he is at liberty to send in a written statement, the question of dealing with it to be considered hereafter.

Rev Phe

Letters from Admiral Sir Lucius Curtis (September 19 and 25) to the Bishop of Winchester, together with notes in writing by him on certain statements made by Mr. Nugee in his evidence, were presented by his Grace the Chairman.

Sir L

It was moved by Lord Ebury, and seconded by the Dean of Ely, that the statement of Sir Lucius Curtis be printed, and circulated for the use of the Commission.

A division was taken, when 13 votes were given for and six against printing it, and it was ordered to be printed accordingly.

Mr. Perry made a statement with reference to the circular proposed to be issued to incumbents and churchwardens as to ornaments and practices in parish and district churches.

Circ Mr.

It was ordered that the subject be considered at the next meeting.

Lord Portman gave notice of his intention to move at the next meeting for the appointment of a select committee to consider the question of the lectionary, such committee to consist of—

Lord man moti

Earl Beauchamp.
Bishop of Oxford.
Bishop of Gloucester and Bristol.
Dean of Westminster.
Dean of Ely.
Dean of Lincoln.
Canon Payne Smith.
Rev. W. G. Humphry.

Upon the motion of Mr. Hubbard, seconded by Lord Beauchamp, it was unanimously agreed—

Orde busi

"That the Commission proceed at their next meeting to the consideration of the ornaments of the church."

To which, on the motion of the Dean of Ely, seconded by Lord Stanhope, the following rider was added:

"And in the first place, altar lights and incense."

It was resolved that the Commission do meet on

Days meet

* Vide Second Report, Appendix B., p. 27.

Wednesday and Thursday in each week from this time until the Ember week, and do sit each day from 12 to 4 o'clock.

It was also resolved that any meetings which may be held after the Christmas recess, and before February 1st, be on Wednesday and Thursday in each week, until further order be taken; the sitting on each day to be from 12 to 4 o'clock.

The following publications were ordered to be procured for the use of the Commission :—

30 copies of Catalogue of Ecclesiastical Art Exhibition, held at Wolverhampton, September 30–October 5, 1867.

30 copies of Dean Goulburn's sermon, "A word for the old Lectionary.

The Secretary was instructed to inquire and report as to the feasibility of obtaining copies, by the process of photozincography, of the Prayer Book attached to the Act of Uniformity of 1662, which was produced together with the MS. Prayer Book.

Twenty-first Meeting.

Wednesday, November 27, 1867.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The Secretary presented a memorial adopted at a public meeting held at St. James's Hall on the 19th inst., and transmitted by Earl Nelson, as the Chairman of the meeting.

It was ordered that the memorial be printed, for the use of the Commission.*

The Secretary also presented a memorial dated November 21, signed on behalf of the Vice-President and Council of the Church Association by Mr. J. C. Colquhoun, Chairman.

It was ordered that the memorial be printed for the use of the Commission.†

His Grace the Chairman presented a memorial of Mr. Robert Brett, dated September 17, and addressed to the Archbishops, Primates, and Metropolitans and Bishops, then at Lambeth assembled, on the reservation of the Sacrament for the use of the sick and dying.

It was ordered that the memorial be also printed for the use of the Commission.

Mr. Perry brought forward the motion, of which he had given notice, for the circulation of the paper of inquiries to incumbents and churchwardens.

To which an amendment was moved by the Bishop of Oxford, and seconded by the Dean of Ely,

"That the paper presented by Mr. Perry be submitted to a committee of five members, to be considered with a view to the question as to the circulation of such a paper of questions."

A division was taken, when seven votes were given for and 13 against the amendment.

In the absence of Lord Portman, Mr. Cardwell brought forward his motion for the appointment of a select committee to consider the revision of the lectionary.

The motion was carried unanimously, and the select committee appointed accordingly, with the addition, on the motion of the Bishop of London, seconded by Mr. Beresford Hope, of the Bishop of St. David's as a member, discretion being left to the committee to settle their own quorum.

In accordance with the motion adopted at the last meeting, the Commission then proceeded to the consideration of the Ornaments of the Church, and upon the motion of Mr. Hubbard, the Secretary read that portion of the Report of Committee of Lower House of Convocation of Canterbury on Ritual, referring to altar lights. (v. p. 160.* First Report, Appendix.)

Sir J. Napier moved—

"That the general usage of the United Church as to altar lights for three centuries past, as stated in the report of the Committee of the Lower House of Convocation of the province of Canterbury and in the judgment of Dr. Lushington in the case of Liddell *v.* Westerton, ought not to be departed from."

Lord Beauchamp then moved an amendment— Lord Beauchamp's amendment: Rev. J. F. Russell.

"That the Rev. J. Fuller Russell be summoned to attend as a witness before the Commission."

Sir J. Napier having withdrawn his resolution, Lord Beauchamp's amendment then became the substantive motion, and upon a division 10 votes being given for and 5 against it it was declared accordingly carried, and the Secretary was instructed to summon Mr. Russell as a witness at the next meeting.

Twenty-second Meeting.

Thursday, November 28, 1867.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

His Grace the Chairman presented a letter, dated November 20, from the wardens of St. Margaret's Chapel, Brighton, transmitting affidavits made by Mrs. Galbraith, Rev. E. Clay, and others, on certain statements made by Mr. Clay in his evidence before the Commission. Mrs. Galbraith's affidavit.

The documents were ordered to lie upon the table.

The Rev. J. Fuller Russell was in attendance, and was called in and examined. Rev. J. Fuller Russell.

Sir J. Napier gave notice that at the next meeting he would move the following resolution :— Sir J. Napier's notice of motion.

"That the use of lights on the Lord's Table, except for the purpose of giving necessary light, ought not to be allowed."

Twenty-third Meeting.

Wednesday, December 4, 1867.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

A letter from Rev. J. Bicknell, Incumbent of St. Saviour's, Highbury, dated November 26, containing statements with reference to the evidence given before the Commission by the Rev. D. Wilson, was read by the Secretary, and ordered to be printed and circulated.* Rev. J. Bicknell.

A letter from the Rev. G. Nugee, dated November 28, correcting certain mis-statements made in his evidence before the Commission with reference to the chancel at Wymering, was read, and ordered to be printed, and added to the correspondence between Mr. Thistlethwayte and Mr. Nugee already ordered to be printed.† Rev. G. Nugee.

His Grace the Chairman also presented a letter addressed to him by the Rev. J. Fuller Russell, requesting leave to supply in the report of his examination some omissions in his evidence, and to amplify and possibly to amend some of his answers. Rev. J. F. Russell's letter.

The Secretary was instructed to acquaint Mr. Russell that his evidence cannot be altered in the way proposed, but that he is at liberty to send in additional information in the form of a letter, to be added as an appendix to his evidence.

A letter was read from Sir R. J. Phillimore, dated December 4, excusing his absence, on account of having to sit in the Court of Arches as Judge in the case of Martin *v.* Mackonochie, and suggesting that the Commission should postpone the consideration of the Ornaments of the Church included in the pleadings in that case until after the hearing. Sir R. J. Phillimore's letter.

Upon the motion of the Bishop of Oxford, seconded by Lord Stanhope, it was resolved unanimously,—

"That the Commission, understanding that the subject-matter of the motion announced by Sir J.

* Vide Second Report, p. 28. † Ib., p. 29.

* Vide Second Report, Appendix A., p. 26. † Ib., B., p. 28.

Napier is this very day to be argued in the suit against the Rev. A. H. Mackonochie in the Court of Arches, do adjourn the discussion of the question till after Christmas, so as to allow the members of the Commission the opportunity of considering the information to be adduced in the Mackonochie case."

Report of Martin v. Mackonochie,—Flamank v. Simpson.

Upon the motion of the Dean of Ely it was resolved,—

That the Secretary be instructed to procure for the use of the Commissioners a report of the trial, Martin *v.* Mackonochie, and Flamank *v.* Simpson.*

Visitation Articles: Bodleian Library.

It was ordered that the collection of the articles of episcopal and archidiaconal visitations in the Bodleian Library, Oxford, be printed, for the use of the Commission.

British Museum.

It was also ordered that the Visitation Articles in the British Museum which are not duplicates be also printed.

Holy Communion.

Upon the motion of Mr. Walpole, it was resolved,

"That the Commission proceed to consider the rubrics, orders, and directions contained in the order for the administration of the Lord's Supper or Holy Communion."

First Rubric.

The Secretary then read the first rubric at the commencement of the order of the administration of the Lord's Supper.

It was moved by the Bishop of Oxford, that it is not expedient to alter the rubric requiring a notice from intending communicants.

The discussion upon this motion was adjourned at 4 p.m. until the next meeting.

Twenty-fourth Meeting.

Thursday, December 5, 1867.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

Rev. C. H. Davis.

The Secretary laid upon the table a copy of "Hints towards the Prayer Book of the Future," presented to the Commission by its author, the Rev. C. H. Davis.

A letter from E. J. Newitt, Esq., dated November 25, addressed to his Grace the Chairman, and complaining that "aggrieved parishioners" have hitherto been examined before the Commission on one side only, was read by the Secretary.

Rev. J. J. Reynolds.

A letter from the Rev. J. J. Reynolds, dated November, addressed to his Grace the Chairman, was also read, and extracts from it, to be selected by his Grace, were ordered to be printed.

Holy Communion.

The adjourned discussion upon the Bishop of Oxford's motion was then resumed.

Sir Travers Twiss proposed to insert the words "it is convenient that," at the commencement of the first rubric.

First three Rubrics.

Upon the motion of the Bishop of London it was resolved:

"That the consideration of the first three rubrics at the commencement of the Communion Service stand over."

Fourth Rubric.

The fourth rubric was then read by the Secretary.

It was proposed by Lord Beauchamp to omit the words "in the body of the Church or."

It was moved by Earl Stanhope, after the words "to be said," to insert,—

"And if there be any doubt as to the place of the table, that the matter shall be referred to the Ordinary, whose decision shall be final."

It being now 4 o'clock, the debate upon this motion was adjourned until the next meeting on December 11.

Mr. R. Brett.

A letter was read from R. Brett, Esq., dated December 5, ascribing the riots at S. Matthias, Stoke Newington, to the effect of the First Report of the Commission.

* Vide Second Report, Appendix D., pp. 31-352.

The Secretary was instructed to print any document which might be sent to him for that purpose by the select committee appointed to consider the revision of the Lectionary.

Twenty-fifth Meeting.

Wednesday, December 11, 1867.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The Secretary presented a paper written by Canon Trevor on the legal questions involved in the Ornaments Rubric, which was ordered to be printed, for the use of the Commission.

A letter was also read from the Rev. J. Foxley, dated December, and was referred to his Grace the Chairman, to decide on whether it should be printed for the use of the Commission. His Grace subsequently decided that it should not be printed

A letter was also read from the Rev. J. G. Beresford, calling the attention of the Royal Commission to certain pictures in Queen Elizabeth's Prayer Book, and a copy of such Prayer Book was ordered to be procured for the use of the Commission.

His Grace the Chairman presented a memorial from the Rev. H. M. Ingram, under master of Westminster School, praying that the rubrics referring to the celebration of the Holy Communion in Cathedral and Collegiate Churches may form a subject of inquiry by the Commission.

The memorial was ordered to lie upon the table.

The Secretary presented a copy of "Laws and Usages of the Church and the Clergy," and of the "Law of the Rubric," &c., which had been sent by their author, the Rev. Dr. Pinnock, for the use of the Commission, and the Secretary was instructed to express to Dr. Pinnock the thanks of the Royal Commission.

The Secretary was instructed to procure 30 copies of each of the following pamphlets:—"Anarchy; an Appeal to Members of the English Church" (Rivingtons). "What are our Duties in the present circumstances of the Church," by the Rev. E. Garbett. (Hunt and Co.)

The adjourned debate on Lord Stanhope's motion was resumed, and after discussion the consideration of it and of suggestions of the Bishop of Oxford and the Rev. H. Venn (which had been printed and circulated*) was postponed.

Upon the motion of Mr. Walpole the Secretary read the second clause of the fourth rubric at the commencement of the Communion Service.

It was moved by the Bishop of London, and seconded by Lord Ebury:

That the custom of the priest taking his place at the commencement of the Communion Service at the north side (understanding thereby the end which in churches standing east and west is

* *Note.*—The suggestion proposed by the Bishop of Oxford was as follows:—

"That with regard to the rubric herein-after named, we have made no proposals, because we have considered it inexpedient either wholly to remove the ancient rule, or to propose the substitution of another, which, from its fresh enactment, would possess a power and strictness liable to cause dissension and division. As to these rubrics, we consider that, whilst seldom enforced, and capable of enforcement only in agreement with the canons and statute laws, it is inexpedient to remove them, as being remaining exponents of the practice or intentions of the Church at the time when the rubrics were written. With regard to these rubrics, the Commissioners desire to leave them as they now are, neither abolishing them nor giving to them any new efficacy.

That by Mr. Venn:—

"That the four rubrics at the commencement of 'the Order of the Administration of the Lord's Supper,' remain unaltered; but that the following fifth rubric be added:—

"The preceding rubrics contain ancient rules of the Church touching admission to the Lord's Supper. They are inserted in this place to remind the minister and people of the solemn obligations which Holy Communion enjoins upon them. But reference must be had to the general law and usage of the Church, of which these rubrics are a part only, before the Communion be denied to any person who devoutly and humbly desires it."

"(See Statute 1 Edw. VI. c. 1. s. 7.)"

towards the north), which custom has the authority of the general usage of the church for very many years, ought to be adhered to.

To which the following amendment was moved by Mr. Humphry, and seconded by the Dean of Westminster :

That the words "the north side of" be omitted.

After discussion, the Bishop of London withdrew his resolution, when Mr. Humphry's amendment became the substantive motion, and a division being taken upon it, it appeared that 7 votes were given for, and 11 against the motion, which was accordingly lost.

The Commission then adjourned at 4 p.m.

Twenty-sixth Meeting.

Thursday, December 12, 1867.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The Secretary presented a memorial from the Rev. Warren B. Hastings, showing that it is inexpedient to tamper with the Book of Common Prayer, and it was ordered to lie upon the table.

The adjourned discussion on the second clause of the fourth rubric at the commencement of the Communion Service was resumed.

It was moved by the Dean of Westminster, and seconded by Mr. Gregory, to substitute for the words at present standing after the word "shall" the following :—

"Distinctly say the Lord's Prayer and all the prayers following in the order of this service."

To which an amendment was moved by the Dean of Ely, and seconded by Mr. Hubbard, and adopted unanimously, to insert the following as a fifth rubric at the commencement of the Communion Service.

"The minister shall say all the prayers in the order of this service with an audible voice."

The question of prefixing such rubric at the commencement of other services to be considered when each service comes under discussion.

The Dean of Westminster moved to add the words :—

"The Lord's Prayer shall not be said when it hath been already said in the service immediately before. When there is a Communion, not at the time of any other service, the minister may begin the order of administration at the words of the offertory sentences."

After discussion, the Dean of Westminster withdrew the motion, it being understood that he is not thereby precluded from raising the question in another form at a later stage.

The succeeding rubrics in the Communion Service were then read by the Secretary.

In the first rubric after the Nicene Creed, it was agreed unanimously, on the motion of the Dean of Ely, seconded by Mr. Humphry, that the rubric do stand as at present down to the word "Communion."

Mr. Walpole gave notice of his intention to move to amend the rubric before the First Exhortation, as follows :

"When the minister giveth warning for the celebration of the Holy Communion, he may, if he think fit, read the Exhortation following."

And to amend the rubric preceding the alternative Exhortation, by substituting the word "may" for "shall."

Mr. Perry called attention to certain mis-statements made in a speech addressed by the Rev. E. Clay, to a meeting in London, as published in the Record newspaper of December 4.

A memorial from the English Church Union, together with letter from The Hon. Colin Lindsay, the President, and C. Hope Johnstone, Esq., Secretary, was read, and ordered to be printed and circulated.

Referring to the Minute of Nov. 21, as to the days of meeting.— Days of meeting.

It was ordered that the meetings after the Christmas recess be on Wednesday and Thursday in each week, until after February 13th.

It was moved by Mr. Walpole, and seconded by Mr. Cardwell, that the Commission at its rising do adjourn until Wednesday, January 15th. Adjournment.

To which an amendment was moved by the Bishop of Oxford, that the adjournment be until Wednesday, January 22nd, 1868.

Upon a division, 11 votes were given for and 9 against the amendment, which was accordingly carried.

The Commission adjourned at 4 p.m. until Wednesday, January 22nd, at 12 o'clock.

Twenty-seventh Meeting.

Wednesday, January 22, 1868.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The Secretary reported that he had received letters from Sir Joseph Napier and Canon Payne Smith, expressing their regret at their inability to be present at the meeting.

His Grace the Chairman presented a letter addressed to Archdeacon Downall by William Wortley, Esq., requesting to be examined as a witness before the Commission.

The Secretary was instructed to acknowledge the letter.

The Secretary presented a letter, dated January 14th, from Colonel Sir Henry James, R.E., furnishing an estimate of the cost, &c. of the process of photozincographing the two Prayer Books of 1662, in the library of the House of Lords. Printed Prayer Book of 1636, and MS. Book of 1661.

Upon the motion of the Dean of Ely, it was unanimously resolved that the Secretary be instructed to take the necessary steps for the publication of the Black Letter Prayer Book of 1636, by the process of photozincography.

Upon the motion of the Dean of Westminster, it was ordered that the Black Letter Prayer Book be collated with the Manuscript Prayer Book attached to the Act of Uniformity.

The Secretary reported that he had received a written statement from the Rev. E. S. Phelps, in accordance with the permission given by the minute of November 21, and it was ordered to be printed for circulation. Rev. E. S. Phelps.

The Secretary was instructed to proceed with the circulation of the Arguments in the Court of Arches, in the case of Martin v. Mackonochie, without waiting for the corrections of counsel. Martin v. Mackonochie.

Upon the motion of the Bishop of London, the Secretary read the minute of December 4th, by which the consideration of the question raised by Sir Joseph Napier's motion on the subject of Altar-Lights was postponed. **Altar Lights.**

Then Bishop of London then moved,

"That, looking to the great importance of avoiding any unnecessary delay, and the difficulty of ascertaining when the full reports of the case Martin v. Mackonochie will be in the hands of the Commission before the meeting of Parliament, the Commission now return to consider the important subjects on which it was engaged before the 4th of December last."

On which resolution the following amendment was moved by Mr. Walpole, and seconded by the Dean of Ely :—

"That, as the arguments in the Court of Arches, in the case of Martin v. Mackonochie, are not yet in the hands of the Commissioners, the Commission continue the discussion of the rubrics of the Communion Office."

After discussion, the Bishop of London withdrew

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his motion, and the amendment being put from the chair as a substantive motion was agreed to.

The consideration of the rubrics in the Communion Service was then resumed from and after the word "Communion" in the first rubric after the Nicene Creed.

Banns of Matrimony.

Mr. Walpole called attention to the varying directions for the publication of the banns of matrimony, and moved to omit all the words after the word "Communion" down to the word "read."

After debate, the motion was agreed to.

The Bishop of Oxford moved to insert after the word "Communion," the words "and ecclesiastical notices published," and to substitute "But" for "and" before the word "nothing."

After debate, the motion was agreed to.

The Bishop of St. David's moved to insert after the word "King" the words "or enjoined or allowed" (by the Ordinary of the place).

After debate, the motion was agreed to.

The Commission adjourned at 3.55 P.M. until tomorrow at 12 o'clock.

Twenty-eighth Meeting.

Thursday, January 23, 1868.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The further consideration of the rubrics in the Communion Service was resumed.

Second Rubric after Nicene Creed.

The Rev. R. Gregory moved:—

1. To omit the second rubric after the Nicene Creed, viz., "Then shall follow ——— by authority."
2. To insert at the end of the order for Morning Prayer the following new rubric:—

"When Morning Prayer, Litany, and the Order for the administration of the Holy Communion, are said continuously at the same service, the sermon, when there is one, shall follow the notices to be published after the Nicene Creed. When these services are in any way divided, the sermon may be in the interval between any two of such services as may be most convenient."

The Bishop of Oxford moved as an amendment:—

To insert the words "if any" after word "sermon."

After debate, Mr. Gregory withdrew his resolution; and upon the Bishop of Oxford's amendment being put as the substantive motion,

Mr. Humphry moved as an amendment, to substitute the word "may" for "shall" before the word "follow."

Upon a division, 6 votes were given for and 11 against the amendment, which was accordingly lost, and the Bishop of Oxford's motion was agreed to.

Earl Stanhope moved to omit after the word "sermon" the words "or one of the homilies already set forth or hereafter to be set forth by authority."

To which the Bishop of Oxford moved as an amendment, that the words "may be read" be added after the word "authority."

After debate, Earl Stanhope withdrew the motion, and the Bishop of Oxford's amendment, being put as the substantive motion, was agreed to.

Lord Ebury moved to add the words "at the discretion of the Ordinary" after the words "may be read; but after debate the motion was, by leave, withdrawn.

Sermon.

The Bishop of London then intimated, and desired his intimation to be recorded, that at some future stage he would move for the insertion of words to show by a rubric that the sermon is considered a necessary part of the Sunday service.

Mr. Venn then brought forward the first amendment of which he had given (printed) notice, viz.:—

To amend the third rubric after the Nicene Creed by inserting at the commencement thereof,—

"When there is no offertory the congregation shall be dismissed with the Benediction, but if there be an offertory then shall the priest return," &c.

The question being raised whether the amendment of this rubric came strictly within the terms of the Royal Commission,

It was resolved, upon the motion of Lord Ebury:—

"That it is within the competence of the Commission to entertain the question of the amendment of the third rubric after the Nicene Creed."

After debate, Mr. Venn consented to an adjournment of the discussion upon the amendment proposed by him until such time as the rubrics at the end of the Communion Service come under consideration.

Twenty-ninth Meeting.

Wednesday, January 24, 1868.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

Lord Ebury gave notice that, at the next meeting, he would move to substitute the words "when there is one" for the words "if any," agreed at the last meeting to be inserted after the word "sermon" in the second rubric after the Nicene Creed.

In reply to a question of the Dean of Ely, his Grace the Chairman stated that, in consequence of the meeting of Convocation on February 18, and following days, no meeting of this Commission could be held on February 20 and 21; and also that during Lent the meetings would be held on Thursday and Friday in each week, as ordered at the meeting held on December 12.

Upon the motion of the Dean of Ely, it was ordered that extracts from the minute book, which had been compiled by the Secretary, be printed for the use of the Commissioners.

The further consideration of the Rubrics in the Communion Service was resumed.

The rubrics after the offertory sentences were read by the Secretary.

Mr. Beresford Hope moved to omit in the second rubric the words "when there is a Communion."

After debate, it was resolved that the consideration of this rubric be adjourned until such time as the rubrics at the end of the service come under discussion; and Mr. Beresford Hope gave notice of his intention to bring forward the question again at that stage.

In the rubric before the First Exhortation, Mr. Walpole moved to omit the words "(which he shall always do upon the Sunday, or some holy day immediately preceding). After the sermon or homily ended"; and to substitute for the words "he shall read this Exhortation following" the words "he may read this Exhortation following, or such part thereof as he thinketh most convenient."

Upon the motion of Lord Harrowby, seconded by the Bishop of Oxford, the consideration of this rubric was adjourned until such time as the rubrics at the end of the service come under discussion.

The consideration of the rubric before the alternative Exhortation was also, in like manner, adjourned.

In the rubric before the Third Exhortation, Lord Ebury moved to omit all the words after the word "priest," and to substitute the words "may at his discretion read the following Exhortation or such portion of it as he thinketh most convenient."

To which Mr. Humphry moved as an amendment, which was seconded by the Dean of Westminster, to substitute the word "may" for "shall" in the existing rubric.

After debate, Lord Ebury withdrew his motion, and Mr. Humphry's amendment, being put as a substantive motion, was agreed to.

The Bishop of Oxford called attention to the diversity of practice arising from diverse interpretations of the words "the communicants being conveniently placed for the receiving of the Holy Sacrament."

The consideration of the question involved in these words was agreed to be adjourned until such time as the rubrics at the end of the service come under discussion.

In the rubric before the Prayer of Consecration, Mr. Venn brought forward the motion of which he had given (printed) notice to insert after the words "Cup into his hands he shall" the words "return to the north side of the table, and"

After debate Mr. Venn withdrew the motion.

In the rubric following the Prayer of Consecration, Mr. Venn gave notice of a motion to omit the words "to any one," and to insert among the rubrics after the delivery of the cup as a first rubric :—

"The minister may deliver the bread and cup to several persons kneeling before him after one repetition of the words of delivery ; but if any of the communicants express to the minister a desire that the words should be repeated to himself or herself individually, they shall in such case be repeated."

Thirtieth Meeting.

Thursday, January 30, 1868.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The further consideration of the rubrics in the Communion Service was resumed.

Lord Ebury having waived the right of precedence for the motion of which he gave notice at the last meeting, the amendment proposed by Mr. Venn, in the rubric following the Prayer of Consecration, to omit the words "to any one," was first taken for discussion.

Various amendments having been proposed, which all had for their object the insertion of a new rubric at the end of the service,—

It was resolved unanimously, on the motion of the Bishop of Oxford, seconded by Mr. Cardwell,—

"That the existing rubric and words of administration being retained, there shall be added at the close of the office a rubric allowing the minister to address the words once to several partakers of the Holy Communion."

It was ultimately agreed that the form in which the question should hereafter be raised should be in the terms of an amendment proposed by the Archbishop of Armagh, viz. :—

"And when, by reason of numbers, it is inconvenient to address to each communicant separately the words appointed to be said on delivering the bread and the cup, it shall suffice that the words be said once to so many of those who shall together kneel for receiving the Communion at the holy table as the minister in his discretion shall see fit."

To which the Bishop of Gloucester and Bristol gave notice of his intention to move the rider following :—

"Provided always, that in case of any doubt arising as to the necessity of the aforesaid mode of administration, reference shall be made to the Bishop, whose judgment shall be final."

These resolutions were ordered to be printed, and to be taken into consideration at the next meeting, when the discussion of the rubrics is resumed.

Mr. Venn then brought forward the second motion, of which he had given notice, to insert a new rubric among those after the delivery of the cup ; but after debate it was, by leave, withdrawn. **Holy Communion.**

The further rubrics in the Communion Service were then read by the Secretary.

In the rubric preceding the prayer beginning "O Lord and Heavenly Father, &c.," it was moved by Mr. Humphry, and seconded by the Dean of Westminster, after the word "said" to insert the words "by the priest and people." Rubric before prayer "O Lord and Heavenly Father, &c."

A division was taken, when only four votes were given for the motion, which was accordingly lost.

In the same rubric it was moved by Earl Beauchamp, and seconded by the Dean of Westminster, for the words "as followeth" to insert the words "one or both of the prayers following ;" but, after debate, the motion was, by leave, withdrawn.

The consideration of the rubrics following the Blessing was adjourned until a future meeting. Rubrics after the Blessing.

It was ordered, that extracts from the Minute Book, showing the progress already made in dealing with the rubrics in the Communion Service, be made by the Secretary, and be printed for the use of the Commission. Extracts from Minutes.

Sir Joseph Napier gave notice of his intention to propose at the next meeting, Resolutions on the Ornaments Rubric, for the consideration of the Commission. **Ornaments Rubric.**

Thirty-first Meeting.

Wednesday, February 5, 1868.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read, and confirmed.

Sir Joseph Napier brought forward the first motion of which he had given (printed) notice, viz. :— **Lighted Candles.**

"That the use of lighted candles at the Lord's Table, in the celebration of the Holy Communion, when they are not required for the purpose of giving light, is contrary to the usage of the Church of this realm, since the settlement of the Reformation."

The motion was seconded by Canon Payne Smith.

Mr. Beresford Hope moved as an amendment, which was seconded by Earl Beauchamp,

That the question be not put.

At 4 p.m. the debate upon the amendment was adjourned until the next meeting.

Thirty-second Meeting.

Thursday, February 6, 1868.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The adjourned debate upon Mr. Beresford Hope's amendment to the motion of Sir J. Napier was resumed.

The Bishop of Oxford moved to amend Sir Joseph Napier's motion, by substituting for the words "the usage of the Church of this realm since the settlement of the Reformation," the words "that which has long been the established usage of the United Church of England and Ireland."

After debate, Sir Joseph Napier accepted this amendment, and Mr. Beresford Hope having withdrawn his amendment to the original motion, the motion, thus amended, was put from the chair, and was agreed to unanimously.

Sir Joseph Napier then moved the second resolution, of which he had given (printed) notice, viz. :— **Incense.**

"That the use of incense in the public services of the Church is contrary to the like usage."

The motion was seconded by the Earl of Harrowby, and, after debate, was agreed to unanimously.

Sir J. Napier then moved the third resolution of which he had given (printed) notice, viz. ;—

Lighted Candles and incense.

"That having recommended that it is expedient to restrain in the public services of the United Church of England and Ireland all variations in respect of vesture from that which has long been the established usage of the said Church,—

We deem it to be further expedient to restrain all variations from the like usage in respect of articles to be used in the services."

To which motion the Dean of Ely moved as an amendment—

"But that inasmuch as the question of the legality of the practice of placing lighted candles upon the Lord's Table, at the time of the celebration of the Holy Communion, and of the use of incense, are before the Court of Arches, and must shortly be definitively settled, it is inexpedient, or rather impossible, to submit at present any advice to Her Majesty upon the subject."

It being now 4 o'clock, the debate upon this amendment was adjourned until the next meeting.

Dr. Neale's letter.

The Secretary was ordered to procure and circulate copies of a letter on the Lectionary addressed to the Bishop of Salisbury by the late Rev. J. M. Neale, D.D.

Nonconformist Communion.

It was ordered that a paper presented by Lord Ebury on the Holy Communion as administered by certain Nonconformist bodies be printed for circulation.*

Thirty-third Meeting.

Wednesday, February 12, 1868.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

Second Report.

Upon the discussion upon the Dean of Ely's amendment being resumed, it was by leave withdrawn, in order to expedite the consideration of a paper containing suggestions for a Second Report," by Mr. Humphry, which had been printed and circulated.

Earl Stanhope proposed to amend the original resolution of Sir Joseph Napier, by substituting the words "lighted candles on the Lord's Table, and incense," for the words "articles used in the service."

Lord Portman also proposed to insert the words "in a similar manner" before the words "all variations."

Sir Joseph Napier having accepted these amendments, the motion was put from the chair as follows:

"That, having recommended that it is expedient to restrain in the public services of the United Church of England and Ireland all variations in respect of vesture from that which has long been the established usage of the said church,"—

"We deem it to be further expedient to restrain in a similar manner all variations from the like usage in respect of lighted candles on the Lord's Table, and incense."

and was agreed to.

It was ordered,

Day and hours of meeting.

That the Meeting of the Commission on Thursday, February 27, be from twelve to half-past four o'clock; that the Meeting on Friday, February 28, be from twelve to four o'clock; and that at its rising on February 28 the Commission do adjourn till Thursday, March 12, at twelve o'clock.

Mr. Humphry's paper.

Mr. Humphry's paper was then taken for consideration, and it was agreed that the discussion should be taken upon the first resolution, which, after debate, was by leave, withdrawn.

Lighted candles and incense.

The Bishop of London gave notice of his intention to move at the next meeting to apply the resolution of August 15, 1867, (vide ante, p. 67,) on the ornaments of the minister to lighted candles on the Lord's Table, and incense.

Mr. Beresford Hope gave notice of his intention to move:—

"That it shall not be lawful to use the vestments, lighted candles on the Lord's Table (except for the purpose of giving necessary light), or incense, in any church or chapel after the hour of 9.30 a.m."

Thirty-fourth Meeting.

Thursday, February 13, 1868.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The Secretary presented a letter from Robert Brett and Thomas H. Wilson, Esqrs., dated January 31, together with a list of further signatures, amounting in all to 12,711, which had up to that date been added to the memorial adopted at the meeting held in St. James's Hall on November 19, last.

The Bishop of London having waived his right of precedence for the motion of which he had given notice at the last meeting, that proposed by Mr. Beresford Hope, which was seconded by Mr. Perry, was first taken for discussion.

After debate, the motion was, by leave, withdrawn.

Mr. Cardwell then brought forward a paper containing suggestions for a second report, which were supported by Mr. Walpole. After discussion, it was moved by Earl Stanhope, and seconded by the Bishop of Oxford, and agreed to unanimously:—

1. "That it is desirable that the Commission do forthwith make a report embracing the questions of lighted candles upon the Lord's Table and of incense in the services of the church.
2. "That the three resolutions upon this subject provisionally passed on the motion of Sir Joseph Napier, and the best mode of providing a prompt and effectual remedy for aggrieved parishioners, as also any further matters that may be suggested, be considered with a view to such report."

Sir Robert Phillimore desired that it might be recorded that he took no part in the passing of these resolutions.

Mr. Cardwell undertook before the next meeting to send to the Secretary his suggestions for a second report in an amended form.

Thirty-fifth Meeting.

Thursday, February 27, 1868.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The Secretary presented a correspondence which had passed since the last meeting between Mr. Stephens, Q.C., and himself, on the circulation of the arguments in the case of Martin v. Mackonochie.

Mr. Perry moved to add the arguments in that case, as a publication in a separate form, to the appendix in the next Blue Book issued by the Commission. After discussion, it was agreed that the question of publication should stand over for further consideration, and, in the meantime, the Secretary was ordered to proceed with the revise of the proofs.

The Bishop of Oxford called attention to a question of privilege, involved in the following statements reported to have been made by J. C. Colquhoun, Esq., as Chairman of a meeting of the Church Association held in St. James's Hall on the 25th inst.:—

1. "The Bishop of Oxford had, by evasion after evasion, delayed the proceedings of the Commission."

* Vide Appendix, p. 139.

2. "When Mr. Bennett was asked, 'Do you then worship the elements?' his answer, though neither question nor answer has been reported, was 'I do.'"

On the motion of Mr. Beresford Hope, seconded by the Earl of Harrowby, it was resolved, That the Secretary be instructed to require the attendance of the shorthand writer to-morrow at twelve o'clock, and the production of the notes taken by him of the evidence given by the Rev. W. J. E. Bennett, on July 4, last.

And, upon the motion of Mr. Humphry, seconded by the Dean of Ely, the Secretary was directed to write a letter to Mr. Colquhoun, requesting him to inform the Commission whether he made the two statements above recited, and, if so, to state the authority upon which he made those statements.

On the motion of Sir Joseph Napier, seconded by Mr. Walpole, a draft of a second report proposed by Sir J. Napier, which had been printed and circulated, was first taken for consideration; and the Secretary then read the first clause.

The Bishop of Oxford moved to substitute the words "vestments worn by the ministers of the United Church of England and Ireland at the time of their ministration" for the words "vesture of the clergy of the United Church of England and Ireland."

Upon a division, 8 votes were given for, and 7 against the motion, which was accordingly declared carried.

The first clause was then put in the following form, and agreed to:—

1. "Since we made our first report to Your Majesty, in relation to the vestments worn by the ministers of the United Church of England and Ireland at the time of their ministration, we have proceeded to consider the other part of the subject pointed out in Your Majesty's Commission as the most pressing."

The second clause was then read by the Secretary.

After verbal amendments, the clause was put in the following form, and agreed to:

2. "The use of lighted candles in celebrating the Holy Communion, when they are not needed for the purpose of giving light, and the use of incense in the public services of the Church, are the matters connected with this part of the subject to which our attention has been mainly directed."

The third clause was then read by the Secretary.

At 4.30 p.m. the discussion upon this clause was adjourned until the next meeting.

Thirty-sixth Meeting.

Friday, February 28, 1868.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The shorthand writer attached to the Commission was in attendance, and produced a part only of his notes of the Evidence of the Rev. W. J. E. Bennett on July 4.

It was ordered, that the subject stand over until the shorthand writer could produce his notes in full.

The discussion upon the 3rd clause of Sir J. Napier's draft of a second report, which was adjourned from the last meeting, was then resumed.

Various verbal amendments were proposed, and agreed to without a division; but, upon the motion of the Bishop of Oxford to insert the words "of Martin *v.* Mackonochie and Flamank *v.* Simpson," a division was taken, when 14 votes being given for and six against the insertion of those words, they were ordered to be inserted accordingly.

The clause was ultimately adopted in the following form:

3. "We have taken evidence, and have availed ourselves of the information furnished by the arguments in the recent suits before the Court of Arches of Martin *v.* Mackonochie and Flamank *v.* Simpson, both in respect of lights used at the celebration of the Holy Communion, and also in respect of the use of incense as part of the public services of Church." **Second Report.** Lights and incense.

Upon the motion of Mr. Hubbard, seconded by the Bishop of London, the consideration was postponed of the following rider to clause 3, proposed by Sir J. Napier:

"No instance has been adduced before us to show that they have been used in the parish churches of England or Ireland for 300 years."

Clause 4 was then proposed by Sir J. Napier, and, after debate, was agreed to in the following form:— Clause 4.

4. "The use of lighted candles at the celebration of the Holy Communion has been introduced into certain churches within the last 25 years."

Mr. Hubbard moved to add the following words to the clause:

"The legality of altar lights at the administration of the Holy Communion has been supported by a reference to the Injunction of K. Edward VI. in 1547, which, while it prohibited superstitious usages and superfluous lights, specified "two lights upon the high altar before the Sacrament, which, for the signification that Christ is the very true light of the world, they shall suffer to remain still."

It being now 4 o'clock, the debate upon this motion was adjourned until the next meeting.

Thirty-seventh Meeting.

Thursday, March 12, 1868.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

A letter from J. C. Colquhoun, Esq., dated February 28, in reply to the letter ordered on February 27 to be addressed to him, was read by the Secretary. J. C. Colquhoun, Esq.

The shorthand writer was in attendance, and produced the further notes of the evidence of the Rev. W. J. E. Bennett on July 4. Mr. Bennett's evidence.

Mr. Beresford Hope called attention to a paragraph on the proceedings of the Commission which appeared in the "Morning Herald" and "Standard" newspapers of Saturday, March 7. Paragraph in Morning Herald, &c.

The Bishop of Oxford moved, and Earl Beauchamp seconded, that the services of the shorthand writer be retained to take down a verbatim report of the proceedings at each meeting.

After discussion, the motion was, by leave, withdrawn.

Upon the adjourned discussion upon Mr. Hubbard's motion, proposed at the last meeting, being resumed, Mr. Hubbard withdrew it in favour of a proposal contained in a paper drawn up by the Dean of Ely, which has been printed and circulated. Mr. Hubbard's motion.

The further clauses proposed by Sir J. Napier were then proceeded with.

Various amendments were proposed in the words of "clause 4 continued," which was ultimately adopted in the following form: Clause 4 continued.

4*cont*^{d}:—"It is true that there have been candlesticks with candles on the Lord's Table during a long period in many cathedral and collegiate churches and chapels, and also in the chapels of some colleges and of some royal and episcopal residences, but the instances that have been adduced to prove that candles have been lighted, as accessory to the Holy Communion, are few and much contested."

Clause 5, as proposed by Sir Joseph Napier, was then read by the Secretary, and, after various verbal amendments, was ultimately adopted in the following form: Clause 5.

5. "With regard to parish churches, whatever evi-

Second Report.

dence there may be as to candlesticks with candles being on the Lord's Table, no sufficient evidence has been adduced before us to prove that at any time during the last three centuries lighted candles have been used in any of these churches as accessories to the celebration of the Holy Communion, until within the last 25 years."

Sarum Missal. It was ordered that 30 copies of the Sarum Missal (1868) be procured for the use of the Commission.

Thirty-eighth Meeting.

Friday, March 13, 1868.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

Dean of Ely's clause. Mr. Hubbard moved that the following clause in the paper prepared by the Dean of Ely be taken as the basis of discussion, in considering the clause to succeed that agreed to at the last meeting:

"We think it right to add that the practice is defended, whether rightly or wrongly, chiefly by reference to the Injunction of King Edward VI., which, while it prohibited superstitious usages and superfluous lights, specified 'two lights upon the High Altar before the sacrament, which, for the signification that Christ is the very light of the world, they shall suffer to remain still.' What legal force this Injunction had or now has, we do not attempt to decide; but the question will soon receive its solution in the suits to which reference has been already made."

After discussion, a division was taken, when there appeared 8 votes for and 13 against the motion, which was accordingly lost.

Clause 6. Clause 6, as proposed by Sir Joseph Napier, was then read by the Secretary.

Various verbal amendments were proposed, and, after discussion, it was ultimately adopted in the following form:

6. "The use of incense in the public services of the Church during the present century is very recent, and the instances of its introduction are very rare; and, so far as we have any evidence before us, it is at variance with the Church's usage for 300 years."

Lord Taunton's question. His Grace the Chairman stated that he had received a letter from Lord Taunton, expressing a desire to put a question in the House of Lords on the progress made by the Commission.

"Resolved, that his Grace be requested to reply to Lord Taunton that no objection exists on the part of the Commission to his putting the proposed question; and also that his Grace be requested to state in the House of Lords, when the question is put, that the Commission is busily engaged in framing a second report on the ornaments of the Church, and hopes to be able to lay it before Her Majesty in a short time."

Thirty-ninth Meeting.

Thursday, March 19, 1868.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

Clause 7. Clause 7, as proposed by Sir J. Napier, was read by the Secretary.

Mr. Perry's motion. On the motion of Mr. Perry, seconded by Earl Beauchamp, it was proposed to add the following as a rider to the clause last agreed to:

"We think it right, however, to state that the difficulty of adducing evidence as to the use of lighted candles and incense at the Holy Communion cannot fairly be regarded as a positive proof that no such use prevailed in a greater or less degree during the period of 300 years to which we have just referred. Such proof could probably be only obtained from churchwardens' account books, which do not appear to be numerous, or from local histories, which are not abundant."

After discussion, the motion was by leave withdrawn.

On the motion of Mr. Hubbard, seconded by Mr. Walpole, it was proposed to add the following as a rider to the clause last agreed to:

"Whether, under any interpretation of the law, it may or may not be legally defensible, it is in our opinion inexpedient that the use of incense be admissible in the services of the Church."

After discussion, a division was taken, when 6 votes were given for and 14 against the motion, which was accordingly lost.

Earl Stanhope then moved, and the Archbishop of Armagh seconded, to amend Sir Joseph Napier's clause, as follows:

7. "Under these circumstances, and in conformity with the principles which guided us in our first report, we are of opinion that it is expedient to restrain in the public services of the Church all variations from established usage in respect of lighted candles and of incense."

After discussion, a division was taken, when 19 votes were given for and 1 against the clause so amended, and it was accordingly carried.

The consideration of the next clause, proposed as clause 8, was postponed, with the assent of Sir Joseph Napier.

Clause 9, as proposed by Sir Joseph Napier, was then read by the Secretary.

On the motion of the Bishop of London, it was proposed that the clause stand as follows, in succession to that last agreed to:

8. "With respect, then, to lights and incense, as well as vestments, we think that a speedy and inexpensive remedy should be provided for parishioners aggrieved by their introduction; and the remedy which we recommend is the following:"

After discussion, a division was taken, when 16 votes were given for the motion, and the clause was accordingly adopted so far in that form.

Fortieth Meeting.

Friday, March 20, 1868.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The Secretary presented a letter dated March 19, from James Turle, Esq., calling attention to circumstances connected with the memorial adopted at the meeting held in St. James's Hall on November 19 last (vide ante, p. 69.)

The debate was resumed on clause 8 in the following form, as proposed by the Bishop of London and amended by Sir J. Napier:

"Inasmuch as it is desirable to avoid the cost and delay of proceedings in the Ecclesiastical Courts, such parishioners may make formal application to the Bishop, and the Bishop, on such application, shall be bound to inquire into the matter of the complaint, and if it shall thereby appear that there has been a variation from established usage by the introduction of vestments, lights, or incense in the public services of the Church, he shall take order forthwith for the discontinuance of such variation, and be enabled to enforce the same summarily. And the determination of the Bishop on such application shall be subject to appeal to the Archbishop of the province, whose decision thereon shall be final."

It was moved by Mr. Walpole, and seconded by Earl Stanhope, to insert the words "Inasmuch as . . . . Ecclesiastical Courts" before the words "the

remedy" in the part of clause 8 already agreed to, but, after discussion, the consideration of the motion was postponed.

The Bishop of Oxford then moved the following alternative clause :—

"Inasmuch as these innovations upon the usual ornaments of the church and of the ministers thereof, which are at this moment of pre-eminent importance, have been encouraged (1) by the delay and expense of legal correction, (2) by the uncertainty of the law, and (3) by the want of power in those charged with the chief authority in matters ecclesiastical—

"I. It is expedient that where the innovations on established usage are against the laws, civil or ecclesiastical, the Bishop shall, on complaint from any three parishioners, being communicants, examine into the charge, and on the matter being proved shall absolutely prohibit the same, by a monition under his hand and seal; and shall be empowered to enforce the same prohibition by due process of law.

"II. If the law shall be doubtful, a concise statement of the facts shall be laid before the court of the Metropolitan, which shall summarily and without pleading or evidence, decide upon the law applicable thereto.

"III. If the innovation on established custom be not contrary to law, the Bishop shall, on receiving such complaint, examine into the same, and shall deliver his decision thereon in writing, and such decision shall be subject to an appeal to the Archbishop of the Province, who shall hear the same in camerâ, with or without assessors, as he shall judge fit, and shall deliver his decision thereon in writing; and such decision shall be final, and capable of being enforced by summary process of law."

After discussion, the question was put, whether the clause as proposed by the Bishop of Oxford should be taken as the basis of discussion, in the place of that proposed by the Bishop of London, and upon a division being taken seven votes were given for and 14 against the Bishop of Oxford's clause.

Earl Stanhope then moved, that the Commission do now adjourn. Upon a division being taken, 9 votes were given for and 10 against the adjournment.

The Bishop of Oxford then moved to omit the words "Inasmuch as it is desirable to avoid the cost and delay of proceedings in the Ecclesiastical Courts," in the Bishop of London's Resolution.

It being now 4 o'clock his Grace the Chairman declared the Commission adjourned.

Forty-first Meeting.

Thursday, March 26, 1868.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

Upon the debate upon "clause 8 continued" being resumed, the Bishop of Oxford consented to the postponement of the motion made at the last meeting, to omit the words "Inasmuch as . . . . Ecclesiastical Courts," before the words "such parishioners."

It was then moved by the Bishop of Gloucester and Bristol, and seconded by Canon Payne Smith, that the following words should be inserted in clause 8 after the word "following"—in the former part of the clause already agreed to:

"8. First, whensoever it shall be found necessary that order be taken concerning the same, the usage of the Church of England and Ireland as above stated to have prevailed for the last 300 years shall be deemed to be the rule of the Church in respect of vestments, lights, and incense. And, secondly,

Second Report.

After discussion, a division was taken, when 16 votes being given for and 8 against the motion, the words were added to the clause accordingly.

Mr. Beresford Hope moved to substitute for the words "such parishioners" the words "any church or chapel wardens of any church or chapel, or three householders, being resident within the parish or district in which such church or chapel is situated, and declaring themselves to be bonâ fide members and communicants of the Church of England."

It was moved by the Dean of Westminster, that the consideration of the qualification of the word "parishioners" be postponed till the end of the sentence; and upon a division 10 votes were given for, and 8 against the motion.

It was moved by Mr. Perry to insert after the word "application" the words "with the assistance of his Chancellor or one of his Archdeacons or Rural Deans."

Upon a division, 3 votes were given for, and 13 against the motion.

The Bishop of Oxford moved to insert after the words "inquire into the" the words "complaint, and ascertain whether there has been such variation from established usage as is alleged, as well as the circumstances of the introduction of the alleged variations, and shall take order for quieting and appeasing the difference which has arisen, giving his decision in writing."

Upon a division 7 votes were given for, and 11 against the motion.

Mr. Beresford Hope moved to substitute for the word "shall" the word "may" before the words "take order."

Upon a division 5 votes were given for, and 13 against the motion.

The clause was then put from the chair in the following form :—

"8. Such parishioners may make formal application to the Bishop, and the Bishop on such application shall be bound to inquire into the matter of the complaint, and if it shall thereby appear that there has been a variation from established usage, by the introduction of vestments, lights, and incense in the public services of the church, he shall take order forthwith for the discontinuance of such variation, and be enabled to enforce the same summarily."

Upon the question being put that these words stand part of the clause, a division was taken, when 14 votes were given for and 5 against the words, which were added to clause 8 accordingly.

Mr. Beresford Hope then brought forward again his motion to define the words "such parishioners;" when, it being now 4 o'clock, the Commission adjourned.

Forty-second Meeting.

Friday, March 27, 1868.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

Sarum Missal.

The Secretary presented a letter, dated March 24, from the Comptroller of the Stationery Office, calling attention to a demand for books dated March 19, and including 30 copies of the Sarum Missal, as ordered by minute of March 12 (vide ante, p. 76.)

After discussion, a division was taken upon the question whether the minute of March 12 should be adhered to; and 10 votes being given for and 1 against it, the Secretary was instructed to reply to the Stationery Office accordingly.

"Parishioners."

Mr. Beresford Hope proceeded with his motion, which was seconded by Mr. Perry, to define "parishioners" in clause 8,

Second Report.

After discussion, the question was first put whether the "formal application to the Bishop" should be made by "any church or chapel warden of any church or chapel;" and upon a division 16 votes were given in favour of the words.

The question was next put, whether "parishioners" shall be required "to declare themselves to be communicants," and upon a division 7 votes were given for and 9 against such a qualification of the term.

Lord Justice Page Wood then moved a clause, to succeed that last agreed to in clause 8.

Earl Stanhope moved that in such clause "parishioners" should be required to "declare themselves to be members of the Church of England."

Upon a division, 16 votes were given in favour of that qualification.

The Dean of Ely moved as an amendment upon Earl Stanhope's motion, to insert the words "bonâ fide" before the words "members."

Upon a division 5 votes were given for and 11 against the addition of the words.

Mr. Beresford Hope moved that in such clause "parishioners" should be required to be "householders."

Upon a division, 9 votes were given for, and 8 against, such a qualification.

Lord Justice Page Wood's clause was then put from the chair in the following form:—

Clause 8 continued.

"8. Precautions should be taken against frivolous applications being brought before the Bishop, and with this view we further recommend that the application should be made either by the church or chapel warden, or by at least five resident parishioners, who shall be householders, and declare themselves to be members of the Church of England, in places where the population exceeds 1,000, or by at least three such persons where the population is less than that number."

The clause was agreed to, 16 votes being given in favour of its being added to clause 8.

The consideration of "clause 8 continued," as proposed by the Bishop of London, was then resumed.

The question was, after discussion, put from the chair, to add the following words:

Clause 8 continued.

"8. And the determination of the Bishop on such application shall be subject to appeal to the Archbishop of the Province in camerâ, whose decision thereon shall be final."

Upon a division, 15 votes were given for, and 9 against, the addition of the words to the clause.

Mr. Perry then moved the following rider to clause 8:—

"But neither the Bishop nor the Archbishop may issue any 'order contrary to anything contained in the Book of Common Prayer;' nor may they, or either of them, prohibit the use of the said vestments or lights or incense (if not pronounced to be contrary to law), provided they be adopted only in services held at times and in places which the said Ordinary or Archbishop shall be satisfied do not interfere with the usual and accustomed services of any church or chapel, and at which it shall appear to the said Ordinary or Archbishop that a sufficient nnmber of persons desire to attend."

After discussion, Mr. Perry withdrew the motion, leave being given him to bring up the subject again at the next meeting.

Mr. Walpole stated that he would not now move for the insertion of the words, "Inasmuch as it is desirable to avoid the cost and delay of proceedings in the Ecclesiastical Courts," in clause 8 (vide ante, p. 76); and the motion, was by leave, withdrawn accordingly.

Clause 9, as proposed by the Bishop of London, was then read by Secretary.

After discussion, it was put from the chair in the following form, as an addition to clause 8:—

Clause 8 continued

"8. Provided always, that if it should appear to either party that the decision of the Bishop or Archbishop is open to question on any legal ground, a case may be stated by the party dissatisfied, to be certified by the Bishop or Archbishop as correct, and then submitted by the said party for the decision of the court of the Archbishop, without pleading or evidence, with a right of appeal to the Privy Council, and with power for the court, if the statement of the case should appear to be in any way defective, to refer back such case to the Bishop or Archbishop for amendment."

The clause was agreed to, 15 votes being given in favour of its being added to clause 8.

Forty-third Meeting.

Thursday, April 2, 1868.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

Upon the motion of Sir Joseph Napier, it was agreed to place the paragraph in clause 8 from the word "Precautions" to the word "number," so as to stand as clause 9, and in such clause to insert the words "one or more of" before words "the church or chapel wardens;" and also in clause 8 to insert the words "we also think that" before the words "the determination."

Sir Joseph Napier then brought forward the following clause, to stand as clause 10:—

"10. In making this recommendation our intention is simply to provide for parishioners aggrieved by the introduction of variations from established usage in respect of vestments, lights and incense, a special facility for restraining such variations, without interfering in other respects with the general law of the Church as to ornaments, or the ordinary remedies now in force."

After discussion, a division was taken, when 16 votes being given for, and 3 against, the words, they were added as clause 10.

Mr Perry then brought up the clause, postponed from the last meeting, to stand as part of clause 8, after the word "final," in the following form:

"But it should not be competent to the Bishop or Archbishop to prohibit the use of the said vestments or lights (unless they are pronounced unlawful) when adopted only in services held at times and places which the Bishop or Archbishop shall be satisfied do not interfere with the usual services at which the complaining parties have been accustomed or desire to attend in any church or chapel respecting which the complaint is made."

After discussion, a division was taken, when 7 votes were given for, and 16 votes against, the addition of the words.

The Dean of Westminster moved the addition of the two following paragraphs:

"These innovations, whilst they are pleasing to some, either as adding solemnity to the service, or as expressing some peculiar sentiment or doctrine, greatly offend others, who believe that their object is to introduce the distinctive ceremonies, if not the doctrines, of the Church of Rome concerning the sacrifice of the Mass.

"We are, however, of opinion, that they have in themselves and in their origin no religious significance, and we observe that the interpretations put upon them, both by those who use them and by those who object to them, are of the most various and opposite kinds. We therefore think that, viewed apart from the question of their legality, or of the offence which they cause, neither their retention or their suppression can be regarded as essential to true religion or to the uniformity of public worship."

The motion was seconded by Mr. Venn, but only so far as the first paragraph, and therefore the question was not put.

Mr. Venn moved the insertion of the first paragraph only, which was seconded by Canon Payne Smith, but upon a division 5 votes were given for, and 12 against, the insertion of the paragraph.

The consideration of a clause, which was originally proposed by Sir J. Napier, and had been postponed, was then taken; and was, after discussion, adopted in the following form :

"11. We have made some progress in the revision of the rubrics, orders, and directions contained in the Book of Common Prayer, and our recommendations on this subject will be presented to Your Majesty in our next report. A committee of the Commission has been for some time engaged in preparing materials for the revision of the Lectionary."

Upon the motion of his Grace the Chairman, it was agreed that, after the completion of the Second Report, the Commission meet only on one day in each week ; that at its rising to-morrow the Commission adjourn until Thursday, April 30; that after that day the next meeting be on Friday, May 8, and on each succeeding Friday; the sitting on each day to be from 12 to 4 o'clock.

It was also agreed, that the Commission do then proceed first with the consideration of further rubrics, orders, and directions in the service for the Administration of the Holy Communion.

Forty-fourth Meeting.

Friday, April 3, 1868.

THE ARCHBISHOP OF CANTERBURY in the Chair.

The Minutes of the last meeting were read and confirmed.

The Secretary presented a letter, dated March 31, from James H. Smith, Esq., together with a memorial signed by certain laymen, praying to be allowed to tender evidence on behalf of persons aggrieved by the ritual, which they believe to be authorized, not being observed.

The memorial was ordered to lie upon the table.

Earl Stanhope moved the addition of a clause, of which he had given notice, as the conclusion to the Second Report.

Mr. Beresford Hope moved an alternative clause, as an amendment upon that proposed by Earl Stanhope.

The question was first put, which of the two clauses should be taken as the basis of discussion, and upon a division 16 votes were given in favour of that moved by Earl Stanhope.

After discussion, the clause was agreed to in the following form :

"12. In submitting these recommendations to Your Majesty, we desire to state that we are anxious in no degree to abridge or curtail any of the rightful liberties heretofore enjoyed by the Clergy and Laity of the Church of England. The National Church may well include men of varying shades of opinion, so long as they can combine in a conscientious acceptance of her recognized formularies and appointed rites. But this large comprehension seems to us to render it most desirable that in the celebration of the Church's rites there shall be introduced no novel practices, which are welcome only to some, but are offensive to others. All members of the Church, being expected to join devoutly in one common form and order of service, are, as we conceive, entitled to expect that no unaccustomed form be used, giving to the service a new tendency and significance, by which the devotion of many is impeded."

Upon the question being put, that the clause, thus amended, stand part of the Second Report, 16 votes were given for, and 6 against, the motion, and the clause was added acordingly. **Second Report.**

Mr. Beresford Hope then moved the addition of a clause, praying Her Majesty that the recommendations of the Commission should be sent to the Convocations of Canterbury and York, with Her Majesty's Royal licence to the said Convocations to agree to a constitution thereon; but, after discussion, the motion was, by leave, withdrawn. Convocation.

It was then moved by Earl Stanhope, and seconded by the Bishop of Gloucester and Bristol,

"That clauses 1–12, now agreed upon, form the Second Report to be presented to Her Majesty."

Upon a division, 17 votes were given for, and 4 against, the motion, which was declared accordingly carried.

A committee, consisting of Mr. Walpole, Mr. Venn, and Mr. Perry, was appointed to superintend the arrangement of the appendices and the compilation of the Blue Book. Arrangement of Blue Book.

Upon the motion of Earl Stanhope, seconded by Mr. Beresford Hope, a vote of thanks was unanimously passed to his Grace the Chairman, for the manner in which his Grace had presided over the deliberations of the Commission. Thanks to chairman.

Forty-fifth Meeting.

Thursday, April 30, 1868.

THE ARCHBISHOP OF CANTERBURY in the Chair.

The Minutes of the last meeting were read and confirmed.

The Secretary read a letter from Mr. Cardwell, regretting his inability to be present.

The Report, adopted at the last meeting, and signed, without reserve, by 19 members of the Commission, was laid upon the table. Second Report.

Four papers containing reasons for dissenting from the Second Report, signed (1) by Earl Beauchamp, (2) by Dean of Ely, Mr. Beresford Hope, Mr. Hubbard, and Mr. Gregory, (3) by Mr. Coleridge and the Dean of Westminster, (4) by Mr. Perry, were also laid upon the table.

After discussion, the Bishop of Oxford, the Dean of Ely, the Dean of Westminster, and Mr. Coleridge signed the report, with qualifications, which were ordered to be appended to their signatures respectively.

Upon the motion of Earl Stanhope, the Secretary was ordered to append to the report the signatures of any other Commissioners which he might receive before 12 o'clock to-morrow, with any qualification which such Commissioners may desire to append.

The Earl of Harrowby proposed to add to the report a clause, stating that certain reasons for dissent on the part of some members of the Commission had been appended thereto; but, after discussion, the motion was, by leave withdrawn.

Mr. Perry brought forward the question of whether the notes of Sir J. Napier on the evidence and supplementary letter of the Rev. J. Fuller Russell should appear in the Blue Book as part of the appendices to the Second Report. Sir J. Napier and Rev. J. F. Russell.

His Grace the Chairman ruled that the notes should be published, so far as they related to the supplementary letter alone.*

Mr. Beresford Hope moved that the Visitation Articles from the Bodleian Library, Oxford, as ordered to be printed, December 4, 1867, should form part of the appendices to the Second Report, but that they be published in a separate volume. Visitation Articles.

After debate, the discussion of the question was adjourned until the next meeting; and in the meantime the Secretary was instructed to circulate specimen sheets of the Articles.

The Secretary was instructed to take steps for the immediate presentation of the Second Report to both Houses of Parliament. Presentation of Second Report.

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* Vide Second Report, p. 25.

Forty-sixth Meeting.

Friday, May 8, 1868.

The Archbishop of Canterbury in the Chair.

Holy Communion.

The Minutes of the last meeting were read and confirmed.

The further consideration of the Rubrics in the Communion Service was resumed.

The new Rubric proposed by the Archbishop of Armagh at the meeting on January 30, to be inserted at the close of the office, was read by the Secretary; but the discussion upon it was adjourned until after the consideration of the existing Rubrics be concluded.

Rubric after Blessing, and 1st Rubric after Collects.

Upon the motion of Earl Beauchamp, the Rubric following the Blessing was read by the Secretary; and the consideration of it, and of the first Rubric after the Collects to be said after the Offertory, was adjourned until the next meeting.

Mr. Walpole gave notice of his intention to propose, at the next meeting, the following new Rubric, for insertion at the end of the Communion Service:—

"The foregoing service may be read either at the time of Morning Prayer, or at a separate time, with the sanction of the Ordinary.

"When read at the time of Morning Prayer, there shall follow after the Creed a Sermon or Homily, which the minister shall conclude with a Blessing. When read at a separate time the Sermon or Homily may be omitted.

"If there be no Offertory, the minister, after the Sermon ended, shall dismiss the people with the Grace or Blessing.

"If there be an Offertory but no Communion, there shall be said all that is appointed at the Communion Service until the end of the prayer for Christ's Church, together with one or more of these Collects last before rehearsed, concluding with the Blessing."

Mr. Beresford Hope gave notice of his intention at the next meeting to move the insertion in the first Rubric, after the "Collects to be said after the Offertory," of the words "of the Sermon following the Nicene Creed or the end," after the words "until the end."

2nd Rubric after Collects.

The second Rubric after the Collects was then read by the Secretary.

It was moved by the Bishop of Oxford that the Rubric do stand unaltered; and upon a division, 13 votes being given for the motion, it was declared to be carried accordingly.

3rd Rubric after Collects.

The third Rubric after the Collects was read by the Secretary.

Mr. Beresford Hope moved to substitute the word "two" for the words "four (or three)," but upon a division 9 votes were given for, and 10 against, the motion.

Earl Stanhope moved to omit the words "four or," but after discussion the motion was by leave withdrawn.

The Dean of Ely moved, and Mr. Hubbard seconded, that the third Rubric be altogether omitted.

After discussion, a division was taken, when 8 votes were given for, and 9 votes against, the motion.

The Bishop of London moved to substitute for the existing Rubric a new Rubric as follows:—

"There shall be no Communion, except three, at the least, communicate with the Priest."

After discussion a division was taken, when 4 votes were given for, and 10 against, the motion.

4th Rubric after Collects.

The fourth Rubric after the Collects was then read by the Secretary.

The Bishop of Gloucester moved to omit the words "except they have a reasonable cause to the contrary," but after discussion the motion was, by leave, withdrawn.

Succeeding Rubrics.

The succeeding Rubrics were then read by the Secretary; and upon the motion of Lord Ebury, seconded by Earl Beauchamp, the discussion of the eighth Rubric was adjourned until the next meeting.

It was ordered that the Visitation Articles be published in the Blue Book as part of the appendices to the Second Report, with an explanatory preface.*

Forty-seventh Meeting.

Friday, May 15, 1868.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

Upon the motion of Lord Ebury the adjourned debate upon the eighth Rubric after the "Collect to be said after the Offertory" was resumed.

The Dean of Ely moved that the point to be first decided should be, whether or not the consideration of this Rubric comes within the terms of Her Majesty's Commission.

After discussion, the question was put from the Chair in the following form:—

"Is it consistent with the terms of the Commission that the eighth Rubric should be discussed with a view to its alteration or omission?"

Upon a division, 11 votes were given for, and 4 votes against, the discussion of the Rubric.

Lord Ebury then moved, and Lord Portman seconded, to expunge from the eighth Rubric the first sentence, viz.:—

"And note that every parishioner shall communicate at the least three times in the year, of which Easter to be one."

After discussion, the motion was, by leave, withdrawn, in favour of a motion made by the Dean of Westminster to insert the words:—

"It is convenient that" before the words "every parishioner," and to substitute the word "should" for "shall."

After discussion, a division was taken upon the Dean of Westminster's motion, when 6 votes were given for, and 12 against it.

It was then moved by Sir Travers Twiss, and seconded by the Bishop of London, to substitute the words "ought to" for the word "shall."

Upon a division 7 votes were given for, and 12 against, the motion.

The Dean of Ely moved that the eighth Rubric be printed in two separate paragraphs.

After discussion the motion was agreed to.

The ninth Rubric was then read by the Secretary.

Mr. Gregory moved to omit the words "after Divine Service ended," but after discussion the motion was, by leave, withdrawn.

The concluding paragraph at the end of the Communion Service, beginning "Whereas," &c., was read by the Secretary.

It was moved by Mr. Walpole, and seconded by Mr. Humphry, to omit the first Rubric after the "Collect to be said after the Offertory," and to insert in its place the new Rubric, of which notice was given at the last meeting.

After discussion, the Bishop of Oxford gave notice that at the next meeting he would move the following amendment upon the new Rubric as proposed hy Mr. Walpole:—

"Upon Sundays and Holydays, when the Holy Communion is not celebrated, the Minister shall say all that is appointed in this office, until after the Sermon (if any) be ended, after which shall be said one or more of the Collects last before rehearsed, concluding with the Blessing.

"If there is an Offertory after the Sermon, the Offertory sentences and the general prayer [*for the whole state of Christ's Church Militant*] may be said at the discretion of the Minister, together with a Collect, concluding with the Blessing.

The Bishop of London called attention to the statement made in the House of Lords by the Earl of Malmesbury, on the 8th instant, as to the publication in the newspapers of the Second Report before it was

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* Vide Second Report, Appendix E., pp. 399–635.

circulated among the members of both Houses of Parliament; and his Grace the Chairman undertook to make an explanatory statement in his place in the House of Lords.

It was ordered that the Blue Book, containing the evidence and appendix to the Second Report should also contain a reprint of the Second Report, with the dissents therefrom, which had already been circulated as a separate parliamentary paper.

Forty-eighth Meeting.

Friday, May 22, 1868.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

Mr. Beresford Hope brought forward the motion, of which he had given notice, to insert in the first Rubric after the "Collects to be said after the Offertory" the words "the Sermon following the Nicene Creed or the end" after the words "until the end;" but the motion was, after discussion, by leave, withdrawn.

In the absence of Mr. Walpole, the Bishop of London formally moved the adoption of the new Rubric proposed at the last meeting.

Mr. Gregory moved to insert the following new Rubric :—

"When Morning Prayer, Litany, and the Service for Holy Communion are used as separate or distinct services, or when any one or more of them is repeated on the same morning, the Sermon may be in the interval between any of the services as may be most convenient."

Mr. Perry moved as an amendment upon Clause 1 of Mr. Walpole's motion :—

"The Morning Prayer, the Litany, and the Order for the Administration of the Lord's Supper or Holy Communion, may be used together or as separate services, at the discretion of the minister :"

the question as to the place in which the Rubric should be inserted being reserved.

Upon the motion of Earl Stanhope, the consideration of Clause 1 of Mr. Walpole's motion was adjourned until after the amendments proposed by Mr. Gregory and Mr. Perry could be printed and circulated.

The Bishop of Oxford brought forward the motion of which he had given notice at the last meeting, as an amendment upon the remaining clauses of the new Rubric proposed by Mr. Walpole.

The Earl of Harrowby moved, and the Dean of Westminster seconded, to retain, in the Bishop of Oxford's proposed new Rubric, the words "if there be no Communion," as in the existing Rubric immediately following the "Collect to be said after the Offertory," instead of the words "when the Holy Communion is not celebrated," as proposed by the Bishop of Oxford.

Upon a division, 12 votes were given for, and 5 against, the motion.

After various other verbal amendments, the amendment proposed by the Bishop of Oxford was provisionally agreed to in the following form :—

"Upon the Sundays and other Holydays, if there be no Communion, shall be said all that is appointed in this office until the end of the Sermon (if there be one), after which may be said one or more of the Collects last before rehearsed, concluding always with the Blessing; nevertheless, one or more of the Offertory sentences and the general prayer [*for the whole state of Christ's Church Militant here on earth*] may be said at the discretion of the minister, together with one or more of the Collects, concluding with the Blessing."

It was ordered, that the new Rubric, as proposed by Mr. Walpole, be printed in the paper of business for the next meeting. **Holy Communion.**

The Dean of Westminster moved to insert the following words, as the first clause of a new Rubric :—

"The Lord's Prayer shall not be said at the beginning of the Communion Service, when it hath been already said in the service immediately before."

After discussion, a division was taken, when 5 votes were given for, and 11 against, the motion.

The Dean of Westminster then moved to insert the following words as a new Rubric :—

"When there is a Communion, not at the time of any other service, the Minister may begin the Order of Administration at the words of the Offertory Sentences."

Upon a division 5 votes were given for, and 10 against, the motion.

The consideration of the Rubric immediately following the Blessing, adjourned from May 8, was resumed, and after discussion it was agreed that it stand in its present form. **Rubric after blessing.**

The several Rubrics which had been postponed at previous meetings were then proceeded with. **Postponed Rubrics.**

Lord Portman moved that the first three Rubrics do stand in their present form, subject to an explanatory note, the question as to the form and place of such note being reserved for future consideration. **First three Rubrics.**

After discussion the motion was agreed to.

Upon the motion of Lord Portman it was agreed—

"That any member of the Commission who may desire to alter or expunge any Rubric be requested to signify to the Secretary the terms of his motion, so that it may be circulated in print previous to the meeting at which it is to be discussed." **Standing Order.**

Upon the suggestion of his Grace the Chairman, it was ordered :—

"That all amendments and alterations of the existing Rubrics in any service when provisionally adopted by the whole Commission, be referred to a select committee to make a special report upon them." **Select Committee on Rubrics.**

It was agreed, after a division, by 9 votes against 5, that at its rising on Friday, May 29, the Commission do adjourn until Friday, June 12.

Forty-ninth Meeting.

Friday, May 29, 1868.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

In the absence of the Bishop of Oxford and Mr. Walpole, a discussion was first taken upon the motion of Earl Stanhope (postponed from Dec. 5, 1867), to insert in the fourth Rubric at the commencement of the service, after the words "to be said," the words :— **4th Rubric.**

"And if there be any doubt as to the place of the Table, that the matter shall be referred to the Ordinary, whose decision shall be final."

Upon a division, 2 votes were given for, and 16 against, the motion.

Lord Ebury moved to insert the following new Rubric at the commencement of the service :— **Lord's Prayer.**

"Nevertheless when the Communion Service is read in conjunction with any other service, the Lord's Prayer at the commencement of it may be omitted."

Upon a division, 5 votes were given for, and 17 against, the motion.

The consideration of the several Rubrics postponed was then proceeded with. **Postponed Rubrics.**

The discussion was first taken upon the following note, explanatory of the first three Rubrics, as suggested by the Bishop of Oxford :— **Note on first three Rubrics.**

"That, with regard to the Rubrics hereinafter named, we have made no proposals, because we have considered it inexpedient either wholly to

Holy Communion.

remove the ancient rule, or to propose the substitution of another, which, from its fresh enactment, would possess a power and strictness liable to cause dissension and division. As to these Rubrics, we consider that, whilst seldom enforced, and capable of enforcement only in agreement with the canons and statute laws, it is inexpedient to remove them, as being remaining exponents of the practice or intentions of the Church at the time when the Rubrics were written. With regard to these Rubrics, the Commissioners desire to leave them as they now are, neither abolishing them nor giving to them any new efficacy."

The Bishop of Oxford having stated that he had intended the above paragraph to form part of the next report, and having declined to move it now as a new Rubric,

Mr. Venn brought forward the motion, of which he had given notice, in the following form :—

"That the four Rubrics at the commencement of "the Order of the Administration of the Lord's Supper," remain unaltered ; but that the following fifth Rubric be added :—

"And note here, The preceding Rubrics contain ancient rules of the Church touching admission to the Lord's Supper. They are retained in this place to remind the Minister and people of the solemn obligations which Holy Communion enjoins upon the Minister to watch over the lives of his parishioners, and to admonish them to live in all godliness and brotherly love. But a reference must be had to the general law and usage of the Church, of which these Rubrics are a part only, before the Communion be denied to any person who devoutly and humbly desires it."

"(See Statute 1 Edw. VI. c. 1. s. 7.)"

The Dean of Ely moved as an amendment :—

"That it is expedient to insert some notice to the effect desired in the Preface, and not in the Rubrics."

Upon a division, 10 votes were given for, and 7 against, the amendment, which was accordingly carried.

2nd Rubric after Offertory sentences.

Mr. Beresford Hope then moved to omit in the second Rubric after the Offertory Sentences the words "when there is a Communion."

After discussion, a division was taken, when 7 votes were given for, and 14 against, the motion.

Rubric before first Exhortation.

In the absence of Mr. Walpole, the Bishop of Oxford brought forward that part of the motion (postponed from January 29) which proposed to substitute the word "may" for the word "shall" before the words "read this Exhortation following," in the Rubric before the first Exhortation.

The Bishop of St. David's then moved to omit in the same Rubric the words "after the Sermon or Homily ended."

After discussion, the motion was agreed to.

Lord Portman then moved to substitute in the remaining clause of Mr. Walpole's motion, the words, "or the first sentence thereof, as he may think most convenient," for the words, "or such part of it as he thinketh most convenient."

After discussion a division was first taken upon the Bishop of Oxford's motion, when 11 votes were given for, and 4 against it ; and it being now 4 o'clock, the debate upon Lord Portman's motion was adjourned.

The Earl of Harrowby gave notice that at the next meeting he should move that the Rubric stand as follows :—

"He may give warning in the words of the first sentence of the following Exhortation ; but note that the Exhortation shall be read at least three times in the course of the year."

Mr. Beresford Hope gave notice that at the next meeting he should move :—

"That the Commission consider simultaneously all the Rubrics having reference to the Exhortations contained in the Communion Service."

Upon the motion of Mr. Beresford Hope it was agreed :—

"That after the Communion Service is completed, the Commission do proceed through the Prayer Book *seriatim*, beginning with the first Rubric in the Morning Service, and leaving the Preface and the Ornaments Rubric for subsequent consideration."

Fiftieth Meeting.

Friday, June 12, 1868.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The debate upon Lord Portman's motion, adjourned from the last meeting, was resumed.

Lord Portman having withdrawn his motion, the Bishop of Gloucester and Bristol brought forward the motion, of which he had given (printed) notice, to add the following words to the Rubric before the first Exhortation :—

"or such opening sentence or sentences thereof as he shall think fit. But in places where there is a frequent celebration of the Holy Communion, it shall suffice that notice of the time of celebration be given in such words as the minister may think convenient."

After discussion, the motion was, by leave, withdrawn.

Mr. Walpole then also withdrew his motion for the alteration of the Rubric (postponed from January 29).

The Dean of Ely then moved to omit the words :—

"which he shall always do upon the Sunday or some Holyday immediately preceding."

Upon a division, 12 votes were given for, and 3 against, the motion.

The Dean of Ely moved to insert the words, "if there be no invitation to the Communion in the Sermon or Homily," before the words "he may read ;" but, after discussion, the motion was, by leave, withdrawn.

The Earl of Harrowby then moved the following resolution :—

"That the use of this Exhortation shall not be left as a voluntary matter."

After discussion, a division was taken, when 14 votes were given for, and 4 against, the resolution ; and, with the view of giving effect to it, the Bishop of Gloucester and Bristol moved to add the following words to the Rubric :—

"Provided that he read this Exhortation at least three times in the course of the year."

Upon a division, 11 votes were given for, and 8 against, the addition of the words.

In the Rubric before the second Exhortation, Mr. Beresford Hope, seconded by Mr. Gregory, moved to omit the words "instead of the former."

Upon a division, 7 votes were given for, and 8 against, the omission of the words.

Mr. Beresford Hope then moved, and was seconded by the Dean of Westminster, to substitute the word "may" for the word "shall" before the words "use this Exhortation."

Upon a division, 10 votes were given for, and 8 against, the motion.

In the Rubric before the third Exhortation, Mr. Venn gave notice that at the next meeting he should move to insert the following words :—

"In churches where there is weekly Communion, it shall be sufficient to read this Exhortation once in a month."

The Archbishop of Armagh then brought forward the motion (postponed from January 30) for the insertion at the end of the service of the following new Rubric :—

"And when by reason of numbers it is inconvenient to address to each communicant separately the words appointed to be said on deliver-

ing the bread and the cup, it shall suffice that the words be said once to so many of those who shall together kneel for receiving the Communion at the Holy Table as the Minister in his discretion shall see fit."

After discussion, a division was taken, when 14 votes were given for, and 8 against, the addition of the Rubric.

The following rider, of which notice had been given on January 30, was then proposed by the Bishop of Gloucester and Bristol.

"Provided always, that in case of any doubt arising as to the necessity of the aforesaid mode of administration, reference shall be made to the Bishop, whose judgment shall be final."

Upon a division, 12 votes were given for, and 9 against, the addition of the clause to the new Rubric proposed by the Archbishop of Armagh.

The Bishop of Oxford then brought forward the question, postponed from January 29, of the diversity of practice arising from diverse interpretations of the words, "the Communicants being conveniently placed for the receiving of the Holy Sacrament," in the Rubric before the third Exhortation; but no motion was made on the subject.

Fifty-first Meeting.

Friday, June 19, 1868.

The Archbishop of Canterbury in the Chair.

Upon the Minutes of the last meeting being read, the Bishop of Oxford entered a protest against their confirmation, with especial reference to the new Rubric then adopted upon the motion of the Archbishop of Armagh, but it being declared from the Chair that the confirmation was only a certificate of their being a correct record of proceedings, and that any member was thereby not precluded from hereafter raising the question of rescinding any particular Minute, the Bishop withdrew his protest, and the Minutes were confirmed accordingly.

The Dean of Westminster gave notice that in the event of the new Rubric, adopted on the motion of the Archbishop of Armagh, being rescinded, he would move:—

"That the same rule as regards the separate repetition of the words of administration be considered as applying in the Order of the Administration of the Holy Communion, as is applied in the Order of Confirmation."

The Secretary presented a memorial from the Rev. E. T. Yates, Incumbent of Holy Trinity, Maidstone, praying that directions for publishing Banns of Marriage after the Nicene Creed may be reinserted in the Rubric immediately before the Offertory Sentences.

His Grace the Chairman presented a communication from the Rev. Canon Robertson, on certain passages in the evidence of the Rev. J. Fuller Russell, and the Secretary was directed to send a copy of it to Mr. Russell.*

Mr. Walpole then brought forward the motion of which he had given notice:—

"If there be a Communion, but no Offertory, the Minister, after the Sermon ended, shall conclude with a Blessing."

After discussion, the motion was, by leave, withdrawn.

The Earl of Harrowby gave notice of his intention to move the following new Rubric:—

"A sufficient interval shall be allowed to enable such of the congregation to withdraw as do not intend to communicate."

The Dean of Ely then moved to add to the first Rubric at the end of the service the following words:

"Or the service may conclude with the Blessing, after the Sermon has been preached."

The Bishop of Oxford moved as an amendment to amend the new Rubric provisionally agreed to on May 22, as follows:— **Holy Communion.**

"Upon the Sundays and other Holydays, if there be no Communion, shall be said all that is appointed in this office until the end of the Sermon (when there is one), after which may be said one or more of the Collects, concluding always with the Blessing; nevertheless, whether there be a Sermon or not, one or more of the Offertory Sentences and the General Prayer [*for the whole state of Christ's Church Militant here on Earth*] may be said at the discretion of the Minister, together with one or more of the Collects, concluding with the Blessing."

After discussion, the Dean of Ely accepted this amendment, and the new Rubric so amended was declared to be adopted provisionally.

Lord Portman brought forward the following motion, of which he had given notice, and which was seconded by Sir Robert Phillimore:— **Order for Morning and Evening Prayer.**

"That all the Rubrics in the Order of Morning and Evening Prayer and the Litany, be retained unaltered."

To which Mr. Beresford Hope, seconded by Mr. Gregory, moved as an amendment, to omit the words "and Evening," and to insert after the words "Prayer" the words "from the Rubric beginning 'A general confession' to that beginning 'In Quires, &c.'" both inclusive.

After discussion, a division was first taken upon Mr. Beresford Hope's amendment, when 2 votes were given for, and 13 against it.

A division was then taken upon the original motion of Lord Portman, when 9 votes were given for, and 11 against it.

Earl Stanhope gave notice that at the next meeting he should propose the following motion, as an addition to that of which he had already given notice on the subject of the Athanasian Creed. **Athanasian Creed.**

"And that if on consideration it should be deemed requisite, as seeming to exceed the terms of the Commission, then to address the Crown, as was done by the Clerical Subscription Commission, that the terms of the Commission be enlarged."

The first Rubric in the Order for Morning Prayer was then read by the Secretary. **First Rubric.**

The Dean of Westminster thereupon moved the following resolution:—

"If this Order prevents the use of a shorter service on Sundays or week days, such as now takes place in London Churches and College Chapels, it ought to be altered."

After discussion, the Dean of Westminster withdrew the motion, leave being given to him to introduce it in the form of a new Rubric at the end of the service.

Mr. Beresford Hope moved to substitute the word "may" for "shall" before the words "say that which is written."

Upon a division, 7 votes were given for, and 13 against the motion.

Mr. Beresford Hope then moved to insert the words "on every Lord's day" after the word "shall."

The Bishop of Oxford moved as an amendment, that the addition of such words was *ultra vires*; and upon the question being put, 10 votes were given for, and 5 against the amendment, which was accordingly declared carried, and Mr. Beresford Hope's motion was not put.

The succeeding Rubrics were then read by the Secretary.

In the second Rubric, after the Absolution, the Dean of Ely moved to omit the words "both here and wheresoever else it is used in divine service." **Second Rubric after Absolution.**

Upon a division, 5 votes were given for, and 12 against, the motion.

In the Rubric before the "Venite Exultemus" the Dean of Westminster moved to add after the word **Second Rubric before Venite, &c.**

* Vide Appendix p. 141.

Order for Morning Prayer.

"appointed" the words "and on such other days as the Ordinary shall direct."

The Bishop of Oxford moved as an amendment that the addition of such words was *ultra vires*; and upon the question being put, 10 votes were given for, and 5 votes against, the amendment; which was accordingly declared carried, and the Dean of Westminster's motion was therefore not put.

Mr. Venn called attention to the words "said or sung" in this Rubric, and also in the Rubric before the "Te Deum Laudamus."

The succeeding Rubrics were then read by the Secretary.

Rubric before second collect.

In the Rubric before the second collect, the Dean of Lincoln moved to insert:—

"When a Saint's Day falls upon a Sunday, the Collect for the Saint's Day as well as that for the Sunday shall be read."

But it being now four o'clock, the debate was declared adjourned.

It was ordered that at the meeting on Friday, June 26, the Commission at its rising do adjourn until Friday July 10.

Fifty-second Meeting.

Friday, June 26, 1868.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

Prosecution of Rev. W. J. E. Bennett.

His Grace the Chairman read a letter from the Dean of Ely, regretting his inability to be present, and calling attention to a question of privilege involved in the prosecution of the Rev. W. J. E. Bennett, which had been stated to be founded upon the evidence given by him before the Commission.

Resolution of E. C. U.

His Grace the Chairman also presented a letter from the Hon. C. L. Wood, President of the English Church Union, enclosing a copy of a resolution unanimously adopted at the annual meeting of that body, held June 16, 1868, with reference to the Second Report of the Commission.

It was ordered that the papers do lie on the table.

Rev. W. J. Stracey and Rev. H. E. Lowe.

His Grace the Chairman also presented a letter from the Rev. W. J. Stracey, dated June 20, and a memorial from the Rev. H. E. Lowe, which were also ordered to lie upon the table.

Athanasian Creed.

Earl Stanhope brought forward the first clause of the motion of which he had given (printed) notice on the subject of the Athanasian Creed; viz.,—

"That in the Rubric which precedes the Athanasian Creed, the word 'shall' be omitted, and the word 'may' be substituted in its place."

The Bishop of Oxford moved as a question of order, that the consideration of Earl Stanhope's motion was *ultra vires*; and upon the question being put from the chair, 14 votes were given for, and 6 against the motion of the Bishop of Oxford.

Earl Stanhope then moved the second Clause of the motion, and was seconded by the Dean of Westminster; viz.,—

"That an Address be presented to the Crown, as was done by the Clerical Subscription Commission, praying that the terms of the Commission be enlarged."

After discussion, the motion was, by leave, withdrawn.

Adjournment.

Lord Portman gave notice that at the next meeting on July 10 he should move that the Commission at its rising on July 17 do adjourn for the recess.

Fifty-third Meeting.

Friday, July 10, 1868.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

Lord Portman moved, in accordance with the notice given at the last meeting, that the Commission at its rising on July 17 do adjourn for the recess; but the Bishop of Oxford moving, as an amendment, that at its rising this day the Commission do so adjourn, it was accepted by Lord Portman, and being put from the Chair, it was agreed to *nem. con.*

The Dean of Westminster brought forward the following motion, of which (printed) notice had been given:—

"1. That the Commission confirm the principle of the proceedings and the resolutions which are recorded in the Minutes of the Commission from December 4, 1867, to January 30, 1868, and from May 8 to June 12, 1868, on the Order of the Administration of the Holy Communion.

"2. But that if the principle of these proceedings and resolutions be not confirmed, the Commission address the Crown to be enabled to amend and explain the Rubrics, Orders, and Directions in the Book of Common Prayer."

To which the Bishop of Gloucester and Bristol moved the following amendment:—

"That the Commission leave the resolutions and proceedings specified in the motion of the Dean of Westminster for future and final consideration, and that they proceed *seriatim* through the Rubrics in the Book of Common Prayer, but that no discussion be taken on any Rubric until the question of *ultra vires*, if raised, be first settled by a vote of the Commission."

After discussion, the Dean of Westminster withdrew his motion; and upon the Bishop of Gloucester and Bristol's amendment becoming the substantive motion, the Dean of Ely moved the following amendment:—

"That it is desirable to discuss all the Rubrics in the Book of Common Prayer with a view to their amendment, excluding from consideration only those which are plainly beyond the scope of the Commission, and to determine hereafter, in a review of the work of the Commissioners, which of the amendments provisionally adopted are as can be rightly submitted to Her Majesty."

After discussion, a division was taken, when 16 votes were given for, and 6 against, the Dean of Ely's amendment, which was declared accordingly carried, and the Bishop of Gloucester and Bristol's motion was therefore not put.

The further consideration of the Rubrics in the order for Morning Prayer was then resumed.

The debate, adjourned from June 19, upon the Dean of Lincoln's motion to insert in the Rubric before the Second Collect for peace, the following words,—

"Provided that, when a Holy day fall upon a Sunday, the Collect for the Holy day, as well as that for the Sunday, shall be read,"

was continued, but, after discussion, the motion was, by leave, withdrawn.

Mr. Perry moved to insert after the word "Then" the words "unless it be a Holy day," and after the word "shall" the word "daily."

Upon a division, 2 votes were given for, and 6 against, the motion.

In the first Rubric after the Third Collect, the Dean of Ely moved to substitute the following new Rubric for the existing Rubric:—

"Here may follow an Anthem or Hymn."

Upon a division, 12 votes were given for, and 5 against, the motion: and the new Rubric was provisionally adopted accordingly,

In the second Rubric after the Third Collect the Dean of Westminster moved to insert the following words :—

"The special prayers for the Queen and the Royal Family, and for the Clergy, may be omitted in the Order for Morning and Evening Prayer, and in the Order for the Administration of the Holy Communion, when in the course of the same day the Litany is used, or the Prayer for the whole state of Christ's Church, &c."

Mr. Perry moved as an amendment to add to the existing Rubric the following words :—

"But the first Prayer may be left out, when one of the two collects for the Queen is used in the Communion Service ; and the two Prayers following may also be omitted when the Prayer 'for the whole state of Christ's Church militant here in earth' is said. The two final Prayers need not be used when the Communion Service immediately follows the Morning Prayer."

The Bishop of Oxford also moved as an amendment to add after the words "except when the Litany is read" the words "in the services of the day."

A division was first taken upon the Bishop of Oxford's amendment, when 7 votes were given for, and 11 against it.

A division was then taken upon Mr. Perry's amendment, when 3 votes were given for, and 15 against it.

The succeeding Rubrics to the end of the Order for Morning Prayer were read by the Secretary.

On the first Rubric in the Order for Evening Prayer being read, the Dean of Westminster moved to substitute the word "may" for "shall" after the words "and then he."

The Bishop of Oxford having raised, as a point of order, that the motion was (in the words of the Standing Order adopted on the motion of the Dean of Ely) "plainly beyond the scope of the Commission," a division was taken, when 9 votes were given for, and 7 against, "excluding" the Rubric "from consideration" in the manner proposed by the Dean of Westminster.

In the Rubric before the Psalm "O sing unto the Lord, &c." the Dean of Westminster moved to add, at the end, the words "or except on such other day as the Ordinary shall direct."

The Bishop of Oxford having again raised the point of order, that the addition of these words was "plainly beyond the scope of the Commission," a division was taken, when 10 votes were given for, and 2 against, "excluding from consideration" the question of adding the words proposed by the Dean of Westminster.

In the Rubric before the Creed, the Bishop of London called attention to the questions involved in the words "said or sung;" but no motion was made, and the further consideration of the question was reserved.

In the Rubric before the Third Collect the Dean of Ely moved to substitute the following new Rubric as provisionally adopted in the Order for Morning Prayer, viz. :—

"Here may follow an Anthem or Hymn."

Upon a division, 11 votes were given for, and 5 against, the motion.

The succeeding Rubrics to the end of the Order for Evening Prayer were then read by the Secretary.

The Commission then adjourned until Thursday, November 19, or until such later day, as his Grace the Chairman should in his discretion appoint.

Fifty-fourth Meeting.

Thursday, November 19, 1868.

On the motion of Earl Stanhope, seconded by the Bishop of Oxford, the Bishop of London was elected chairman of the Commission, in succession to his Grace Charles Thomas Lord Archbishop of Canterbury, deceased,

The Minutes of the last meeting (July 10) were then read and confirmed.

Death of Archbp. Longley.

On the motion of Earl Stanhope, seconded by the Bishop of Oxford, it was resolved :—

"That it is the unanimous desire of the Commission to enter upon the Minutes an expression of concern at the the loss sustained by the death of the late Archbishop."

Earl Stanhope then presented a draft minute, which, after discussion, was ultimately adopted in the following form :—

"The members of this Commission, in resuming their labours for the first time since the lamented death of his Grace Charles Thomas Lord Archbishop of Canterbury, their late Chairman, consider it their duty to put on record their deep sense of the loss they have sustained.

"During the progress of their deliberations they have constantly been guided by his Grace's gentle goodness, unvarying courtesy, benign dignity, and experienced wisdom. The removal from among them of his kind and gentle presence is felt by each of them as a personal bereavement ; and it is their desire that this expression of their sorrow and respect shall be entered on their Minutes as the first business of the day."

His Lordship the Chairman was requested to transmit a copy of the minute to Henry Longley, Esq., as the representative of the late Archbishop, and the Secretary was directed to procure its publication in the Times Newspaper.

The thanks of the Commission were also given to Earl Stanhope for his trouble in preparing the draft minute.

Adjournment.

It was moved by Earl Stanhope, and seconded by the Dean of Westminster, that the Commission at its rising do adjourn until Wednesday, December 16; to which Mr. Walpole moved as an amendment, that the adjournment be until Thursday, December 10.

Upon a division, 10 votes were given for, and 5 against, the amendment, which was declared accordingly carried.

Martin v. Mackonochie.

On the motion of Mr. Beresford Hope, seconded by Mr. Hubbard, it was ordered that the Secretary procure and circulate copies of the arguments, taken from the shorthand writer's notes, in the case of Martin v. Mackonochie now being heard on appeal before the Judicial Committee of the Privy Council.*

The Commission then adjourned until Thursday December 10, at 12 o'clock.

Fifty-fifth Meeting.

Thursday, December 10, 1868.

The Archbishop-Elect of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

Letter from Mr. Longley.

His Grace the Chairman presented the following acknowledgment of H. Longley, Esq., of the minute of November 19, on the death of the late Archbishop, and on the motion of Mr. Walpole, seconded by the Bishop of Oxford, it was ordered to be entered on the Minutes.

"Lambeth Palace,

"My dear Lord, November 20, 1868,

May I ask you to convey, on behalf of all our family, our warmest thanks to the members of the Ritual Commission, for the tribute of respect to our father's memory paid by the resolution which you send? I do not believe that my dear father ever devoted his whole energies more completely to any of his work than to the business of the Ritual Commission.

(Signed) H. Longley."

* Vide Appendix, pp. 169–232

The Secretary reported that he had received letters from Lord Portman, Sir J. Napier, Mr. Beresford Hope, and Canon Payne Smith, regretting their inability to be present at the meeting.

Upon the motion of the Dean of Ely, seconded by Mr. Perry, the Secretary proceeded to read, in accordance with the Standing Order of July 10, the Rubrics following the Order for Evening Prayer.

Rubric before Athanasian Creed.

Earl Stanhope gave notice that in the event of the Commission finally deciding that any revision of the Rubric preceding the Athanasian Creed, so as to substitute the word "may" for "shall," is to be regarded as *ultra vires*, he should move a paragraph in the draft report, expressing the desire of the Commission to have proposed some such revision, if its powers had allowed.

Rubric before Litany.

In the Rubric before the Litany, Mr. Perry proposed to insert the words "or Evening" before the word "Prayer;" and also to add at the end the words "or found convenient by the Minister."

Mr. Venn moved as an amendment, which was seconded by the Bishop of Gloucester and Bristol, that the motion be postponed until the discussion upon the general subject of the division of services.

Upon a division, 8 votes were given for, and 5 against, the amendment, which was declared accordingly carried; and the motion was postponed.

Mr. Perry then moved, and Mr. Gregory seconded, to insert, after the Rubric before the Litany, the following new Rubric:

> "When the Prayers of the Congregation are desired, the following words may be added in the proper place of any of the Petitions, 'especially him [*or* her, *or* them] for whom our 'Prayers are desired.'"

Upon a division 6 votes were given for, and 7 against, the insertion of the Rubric.

In the next Rubric, "Then shall the Priest and People, &c.," the Dean of Westminster moved to add the words "except when the Lord's Prayer has been said in the course of the same service."

The Bishop of Oxford having moved as an amendment that the addition of such words was "plainly beyond the scope of the Commission," a division was taken, when 8 votes were given for, and 3 against, the amendment; and the Dean of Westminster's motion was therefore not put.

Lord Ebury stated his desire, if not *ultra vires*, to give power to the minister to end the Litany here, before the Lord's Prayer.

Days of meeting.

On the motion of Mr. Walpole, seconded by Earl Stanhope, it was ordered that the next meeting be on Wednesday, December 16, at 12 o'clock, and that at its rising on that day the Commission do adjourn until Wednesday, January 27, at 12 o'clock; and do also meet on Thursday, January 28, at 1 o'clock; that it meet subsequently on Wednesday and Thursday in each week until further order be taken.

Division of services.

Mr. Venn undertook to bring forward the subject of division of services at the meeting on January 27, special notice thereof to be given by the Secretary.

Prayers, &c. on several occasions.

The Rubrics preceding the several "Prayers and Thanksgivings upon several Occasions" were then read by the Secretary.

The Bishop of Oxford called attention to the Rubric preceding the "Prayer for all Conditions of Men."

Collects, epistles, &c.

The Rubric before the "Collects, Epistles, and Gospels to be used throughout the year," was then read by the Secretary.

Mr. Venn moved, and Mr. J. Abel Smith seconded, to omit the words, "that hath a Vigil or Eve;" but upon a division the motion was lost.

After the Collect for Ascension Day, Earl Beauchamp moved, and Mr. Gregory seconded, to insert a new Rubric as follows:—

"The same Collect, Epistle, and Gospel shall serve for the remainder of the week."

The Bishop of Gloucester moved as an amendment, which was seconded by Mr. Humphry, that the addition of such a Rubric was *ultra vires*.

Upon a division, 3 votes were given for, and 6 against, the amendment, which was accordingly lost.

The Bishop of Gloucester then moved a second amendment to omit the words "Epistle and Gospel" in Earl Beauchamp's motion.

Upon a division, 6 votes were given for, and 7 against, the amendment.

A division was then taken upon the original motion of Earl Beauchamp, when 6 votes being given on either side, his Grace the Chairman gave a casting vote against it.

The first Rubric in the service for the Ministration of "Public Baptism of Infants to be used in the Church" was then read by the Secretary.

It was agreed to postpone the consideration of the second Rubric; and Mr. Perry gave notice of his intention to move that the consideration of this Rubric, with respect to the number of godfathers and godmothers required by it, be taken at the meeting on January 27.

Earl Beauchamp, seconded by the Bishop of Gloucester and Bristol, moved as an amendment that it was *ultra vires* to take into consideration the number of godfathers and godmothers, with a view to the alteration of the existing Rubric.

Upon a division, 4 votes were given for, and 8 against, the amendment.

Upon the motion of Earl Beauchamp, it was agreed to postpone the consideration of the whole of the third Rubric until after the discussion upon the division of services.

It was also agreed to reserve the consideration of the words "Godfathers and Godmothers," wherever they occur in the course of the service; and also the question of "immersion," in the Rubric before the naming of the child.

The succeeding rubrics were read by the Secretary to the end of the service.

In was ordered that copies of "A Letter on Ceremonies, Lights, and Customs," addressed to the Rev. T. W. Perry, by the Rev. William Cooke, and published by Messrs. Parker, be procured for the use of the Commission.

The Secretary presented a rejoinder by the Rev. J. Fuller Russell to the notes of Sir J. Napier upon his letter as published in the appendix to the Second Report, and it was ordered to be printed for circulation among the members of the Commission.

Fifty-sixth Meeting.

Wednesday, December 16, 1868.

The Archbishop Elect of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The Dean of Ely called attention to the Side Rubric in the General Thanksgiving, and leave being given to reconsider the subject, the Dean of Ely moved, and Mr. Gregory seconded, to omit the words "that have been prayed for" in the existing Rubric, and to add at the end the words "for special mercies received."

Upon a division, 7 votes were given for, and 4 against, the motion.

Earl Beauchamp moved, and was seconded by Mr. Venn, to substitute the word "may" for the word "to" in the side Rubric to the "Prayer for all Conditions of Men."

The motion was agreed to, *nemine contradicente*.

Earl Stanhope then moved, and the Bishop of Oxford seconded, to substitute the word "may" for the word "to" in the Side Rubric to the General Thanksgiving, after the words "be said."

The motion was agreed to, *nemine contradicente*.

The Title of the Service for "the Ministration of Private Baptism of Children in Houses" was read by the Secretary.

It was agreed, upon the motion of Mr. Venn, to reserve the consideration of the words "in houses."

In the first Rubric Mr. Hubbard moved, and Earl Stanhope seconded, to omit the words "longer than the first or second Sunday after their birth, or other holyday falling between;" also the words "a great and," and also the words "to be approved by the Curate."

Earl Beauchamp moved as an amendment that the consideration of this Rubric be postponed until after the discussion upon the division of services had been taken; and upon a division, 4 votes were given for, and 8 against, the amendment.

A division was then taken upon the original motion, when 9 votes being given for, and 2 against it, the Rubric was provisionally amended as follows:—

"The Curates of every Parish shall often admonish the people, that they defer not the Baptism of their Children, unless upon reasonable cause."

In the second Rubric, on the motion of Earl Stanhope, seconded by the Dean of Ely, it was agreed to omit the word "like."

The Rubrics following were then read by the Secretary, and his Grace the Chairman read a letter from the Bishop of Gloucester and Bristol with regard to them.

In the Rubric beginning "But if the child were baptized, &c.," Mr. Gregory moved, and Canon Payne Smith seconded, to omit the words "where the child was born or christened"; to which Sir Travers Twiss, seconded by the Earl of Harrowby, moved as an amendment to substitute the words "Church to which the child is brought," for the words "Parish where the child was born or christened."

A division was first taken upon the amendment, when 3 votes were given for, and 6 against it; and the original motion was then agreed to, *nemine contradicente*.

In the second Certificate of Baptism, it was agreed, *nemine contradicente*, on the motion of Earl Beauchamp, seconded by the Dean of Ely, to insert the following new Rubric after the words "this child":—

"And if the Minister did himself baptize the child, or shall find upon examination that all things were done as they ought to be, he shall further say,"

It was agreed to reserve the consideration of the words "Godfathers and Godmothers," wherever they occur in the course of the service.

In the Rubric before the prayer "We yield Thee most hearty thanks, &c.," Mr. Humphry moved, and Canon Payne Smith seconded, to add the words "all kneeling" after the word "say."

Upon a division 6 votes were given for, and 7 against, the motion.

In the Rubric following, the Bishop of St. David's called attention to the words "all standing up," with especial reference to the division upon Mr. Humphry's motion; and the Bishop of St. David's moved, and Mr. Venn seconded, to omit the words "all standing up."

After discussion, the motion was, by leave, withdrawn, and Mr. Humphry obtained permission, by a majority of 9 to 1 votes, to re-open the question of adding the words "all kneeling" to the Rubric before the prayer "We yield Thee most hearty thanks, &c."

Mr. Humphry accordingly moved again, and Canon Payne Smith seconded, to add the words "all kneeling" after the word "say;" to which the Dean of Ely, seconded by Mr. Perry, moved as an amendment to substitute for the existing Rubric the following new Rubric:—

"Then shall the People kneel, and the Priest shall say."

Upon a division, 7 votes were given for, and 9 against, the amendment.

A second division was then taken upon the original motion of Mr. Humphry, when 9 votes were given for, and 4 against it.

Private baptism.

At the close of the service, Mr. Perry, seconded by Mr. Gregory, moved to add the Rubric, "Then shall he add and say," with the exhortation following, taken from the service for the Public Baptism of Infants; but ultimately Mr. Perry withdrew the motion, and gave notice of his intention to move hereafter for the addition of a new Rubric only.

Adult baptism.

The first Rubric in the service for the Ministration of Baptism to such as are of riper years was then read by the Secretary.

Mr. Perry called attention to the notice required by the Rubric to be given to the "Bishop or whom he shall appoint for that purpose."

On the motion of Earl Stanhope, seconded by the Bishop of St. David's, it was agreed, *nemine contradicente*, that the Rubric do stand, down to the words "for that purpose."

Godfather and Godmothers.

It was agreed to reserve the consideration of the words "Godfathers and Godmothers" in the second Rubric, and wherever else they occur in the course of the service.

Catechism.

On the motion of Earl Beauchamp, it was agreed to reserve the consideration of the first Rubric at the end of the Catechism until after the discussion upon the question of division of services.

Confirmation.

In the first Rubric in the "Order of Confirmation" the Dean of Westminster moved to substitute for the words "he (or some other minister appointed by him) shall read this preface following," the words "before the Bishop, or some other minister appointed by him, shall be read this preface following;" but the motion was not seconded.

In the Rubric before the imposition of hands, Mr. Venn proposed to substitute for the words "every one" the words "one or more;" and Mr. Humphry, seconded by the Dean of Westminster, moved to add within the brackets in the prayer itself the words "or these thy children or servants."

After discussion, the further consideration of the subject was adjourned until the other episcopal members of the Commission should be present.

The consideration of the Rubric at the end of the service was reserved, and the Dean of Westminster gave notice of his intention hereafter to move that it be omitted altogether.

It being now 4 o'clock, the Commission adjourned until Wednesday, January 27, 1869, at 12 o'clock.

Fifty-seventh Meeting.

Wednesday, January 27, 1869.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

Days of Meeting.

It was ordered that in consequence of Thursday, February 4, being fixed for the enthronization of his Grace the Archbishop of Canterbury, and of February 10, being Ash Wednesday, the Commission at its rising to-morrow do adjourn until Thursday, February 11, at 1 o'clock.

New Commission.

His Grace the Chairman presented the new Royal Commission, dated January 16, 1869, and appointing the Earl of Carnarvon, the Bishop of Chester, and Charles Buxton, Esq., M.P., to be members of the Commission in the place of the late Archbishop of Canterbury and of Sir W. P. Wood (now Lord Hatherley), and Mr. Cardwell, who have resigned; and it was ordered to be printed.

Earl of Carnarvon's resolution.

The Earl of Carnarvon gave notice that at the meeting to-morrow (Jan. 28) he would move the following resolution:—

"That it be understood that every question discussed and decided in the Commission has been decided only provisionally, and that it will hereafter be competent to any member of the Commission (for the purpose of affirming, negativing, or verbally amending, but not for the introduction of new matter,) to raise the question both of the pro-

Division of services.

priety of each particular decision and the general consideration whether or no the matter upon which the decision has been provisionally taken is rightly included within the terms of the Commission."

In accordance with the Minute of December 10, Mr. Venn brought forward the question of the division of services, and moved the following new Rubric to be added to those which precede the Order for Morning Prayer :—

"On Sundays and on the greater Festivals of the Church, the Service before noon shall comprise the Morning Prayer and the Communion Service with a Sermon. In the afternoon of such days the Evening Service shall be used. But if there be an earlier Morning Service or a second Afternoon Service, the Litany or the Communion Service may be used separately or together on such occasions.

"On all other days in the week the Morning or Evening Services, the Litany or the Communion Service, may be used separately, or two or more of them together."

The Bishop of Gloucester and Bristol moved the following as an amendment to Mr. Venn's motion :—

"That it is desirable that the Order for Morning Prayer, the Litany, and the Order for the Administration of the Lord's Supper, be used separately or conjointly, on the Lord's Day or other Holydays according as hereafter specified :—

"1. That the Order for the Administration of the Lord's Supper may be used as a separate service, but that when so used it shall be always followed by the Order for Morning Prayer at the customary time.

"2. That on Sundays and Holydays the Order for the Administration of the Lord's Supper may be used with the Litany as a separate service in the forenoon, provided that the Order for Morning Prayer shall have been used at an earlier hour.

"3. That on Sundays and Holydays the Litany may be used as a separate service, provided that it shall have been preceded by the Order for Morning Prayer, and be followed by the Order for Evening Prayer, or shall have been already used immediately after the Order for Morning Prayer."

Mr. Perry having called attention to the fact that the consideration of the following new Rubric proposed by himself on May 22 had been postponed, it was agreed, *nemine contradicente*, that the discussion upon it do now take precedence, viz. :—

"The Morning Prayer, the Litany, and the Order for the Administration of the Lord's Supper or Holy Communion, may be used together, or as separate services, at the discretion of the Minister,"

to which the Bishop of Gloucester and Bristol moved as an amendment to add the words "subject to the approval in writing of the Ordinary," which was subsequently accepted by Mr. Perry as an addition to his motion.

Mr. Venn then moved, and the Bishop of St. David's reconded, his original motion as an amendment on that of Mr. Perry.

After discussion, it was moved by Mr. Walpole and seconded by Lord Ebury that the question be first put, whether, subject to verbal amendment, Mr. Venn's resolution be accepted as the general basis of a new Rubric; and the question being so put from the chair, 5 votes were given for, and 15 against, such acceptance of the resolution.

Lord Ebury then moved as an amendment upon Mr. Perry's motion to insert the words "and Churchwardens" after the words "the Minister."

Upon a division, 3 votes were given for, and 15 against, the amendment.

The motion of Mr, Perry being then put from the chair, it was agreed to *nemine contradicente*, and the New Rubric was provisionally adopted in the following form :—

"The Morning Prayer, the Litany, and the Order for the Administration of the Lord's Supper or Holy Communion, may be used together, or as separate services, at the discretion of the Minister, provided that"

the question of the terms of the proviso to be added being adjourned for consideration at the next meeting.

The Earl of Harrowby, the Bishop of Oxford, and Canon Payne Smith gave notice of various forms of proviso, which were ordered to be printed for consideration accordingly.

On the motion of the Bishop of Oxford, as chairman of the Lectionary Committee, the Bishop of Chester was appointed a member of that Committee.

Fifty-eighth Meeting.

Thursday, January 28, 1869.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The Earl of Carnarvon brought forward the motion of which he had given notice at the last meeting, and which, after discussion, was adopted, *nemine contradicente*, in the following form :—

"Lord Carnarvon having made a statement with reference to the position of the new Commissioners, It is resolved, that it is understood that every question discussed and decided in the Commission has been decided only provisionally, and that at the time of drawing up the Report it will be competent to any member of the Commission, except on such matters as have been reported on to Her Majesty, to raise the question, both of the propriety of each particular decision, and the general consideration whether or no the matter upon which the decision has been provisionally taken is rightly included within the terms of the Commission."

The Earl of Harrowby then moved to add after the words "provided that" in the New Rubric provisionally adopted at the last meeting the following words :—

"in all Parish Churches on Sundays, and the greater Festivals of the Church, the Morning Prayer shall be followed by the Communion Service, at least to the end of the Nicene Creed."

After discussion, a division was taken, when 6 votes were given for, and 13 against, the addition of the words.

The Bishop of Oxford then moved, and was seconded by the Bishop of Gloucester and Bristol, to add the words :—

"Such use from time to time being approved in writing by the Ordinary."

To which Mr. Perry, seconded by Sir R. Phillimore, moved to omit the words "provided that," and to substitute the words "subject to the control of the Ordinary, whose decision shall be given in writing."

After discussion, the Bishop of Oxford accepted the amendment, and, upon its being put from the chair, it was agreed to *nemine contradicente*.

The Earl of Harrowby gave notice that at the next meeting he should move the following rider :—

"Provided that notice of any intended alteration in the use of the services shall be given on the Church door for three months before it can receive the sanction of the Ordinary."

Fifty-ninth Meeting.

Thursday, February 11, 1869.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The Earl of Harrowby brought forward in an amended form the rider of which he had given notice at the last meeting, and which, after discussion on various verbal amendments, was ultimately proposed by the Bishop of Gloucester and Bristol in the following terms :—

"Provided that notice of any intended alteration in such use of the services shall be given to the Ordinary and also be placed on or near the Church doors for one month previously."

To which the Dean of Ely, seconded by Mr. Beresford Hope, proposed the following amendment :—

"Provided that public notice of any intended alteration of the use of these Services in any Parish Church shall first have been given to the parishioners."

After discussion, it was moved by Canon Gregory and seconded by Mr. Perry, that the question be first put, that there be no proviso added to the Rubric; and upon the question being so put from the chair, 9 votes were given for, and 9 against, a proviso being added, when his Grace the Chairman gave a casting vote in favour of a proviso.

The Bishop of Oxford then moved, and the Bishop of Gloucester and Bristol seconded, that the proviso be as follows :

"Provided that due notice be in all cases given to him."

Upon a division, 10 votes were given for, and 5 against, the motion.

Mr. Walpole then moved, and the Archbishop of Armagh seconded, that to the words of the proviso just adopted there be added the words "and to the Parishioners."

Upon a division, 9 votes were given for, and 8 against, the addition of the words.

The Earl of Harrowby thereupon declined to prosecute his motion for the addition of any words to define the mode in which such notice should be given to the parishioners.

Mr. Venn then brought forward the following motion, of which he had given (printed) notice :—

"That it is expedient that the Clause in the Act of Uniformity, 13 & 14 Car. II. c. 4., which provides 'That at all and every time and times when any sermon or lecture is to be preached, the Common Prayers and Service in and by the said Book appointed to be read for that time of the day shall be openly, publicly, and solemnly read by some Priest or Deacon, &c.,' should be repealed or modified, so as not to interfere with the proposed division of services."

After discussion, a division was taken, when 10 votes were given for, and 6 against, the motion.

Mr. Gregory brought forward the following motion (postponed from June 22, 1868) :—

"When Morning Prayer, Litany, and the Service of the Holy Communion are used as separate and distinct services, or when any one or more of them is repeated in the same morning, the Sermon may be in the interval between any of the services, as may be most convenient."

After discussion, Mr. Gregory withdrew the motion, leave being given him to bring it forward again in an amended form.

Mr. Perry moved that the new Rubric on the division of services be inserted as a new Rubric after the "Ornaments" Rubric or Direction; but after discussion Mr. Perry withdrew the motion, leave being given him to bring it forward again hereafter.

It was ordered that the next meeting be on Wednesday, February 17, at 1 p.m., and that at its rising on that day the Commission do adjourn till Wednesday, March 3, at 12 o'clock.

His Grace the Chairman gave notice that at the next meeting he should lay on the table a memorial adopted at a meeting held at Freemasons' Hall on Jan. 12.

Sixtieth Meeting.

Wednesday, February 17, 1869.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

Memorial of clergy, &c.

His Grace the Chairman laid on the table a copy of the memorial of Clergy and Laity of the Church of England assembled at Freemasons' Hall on Tuesday, Jan. 12, 1869, signed on their behalf by Archdeacon Denison, as Chairman.*

Days of meeting.

Mr. Beresford Hope having called attention to the inconvenience of meetings being held on Wednesdays during the Parliamentary Session, it was agreed, on the motion of Earl Stanhope, that after Easter the meetings be on Thursday at 1 p.m. and on Friday at 12 o'clock in each week, and that the first meeting after Easter be on Thursday, April 15, at 1 p.m.

Matrimony.

The First Rubric in the Form of Solemnization of Matrimony was read by the Secretary.

Earl Beauchamp moved that the Rubric be amended as follows :—

"First, the Banns of all that are to be married together must be published in the Church three several Sundays, before the Sermon, or the place, where the Sermon (if any) should be preached during the time of Morning Service, or of Evening Service if there be no Morning Service, the Curate saying after the accustomed manner,"

to which the Bishop of Gloucester and Bristol, seconded by Mr. Walpole, moved an amendment that the Rubric stand as follows :—

"First, the Banns of all that are to be married together must be published in the Church three several Sundays during the time of Morning Service, when Ecclesiastical Notices are published, or (if there be no Morning Service) immediately after the Second Lesson in the Evening Service; the Curate saying, &c."

After discussion, the motion of Earl Beauchamp was, by leave, withdrawn, and upon the Bishop of Gloucester and Bristol's amendment becoming the substantive motion, Mr. Beresford Hope moved as an amendment, after the words "three several Sundays," to substitute the words "after the third Collect of Morning Service or after the third Collect of Evening Service, when there is no Morning Service."

The Dean of Ely also moved as an amendment after the words "three several Sundays" to substitute the words "immediately after the Second Lesson during the time of Morning Service or of Evening Service if there be no Morning Service."

A division was taken upon Mr. Beresford Hope's amendment, when 6 votes were given for, and 11 against it.

A division was then taken upon the Dean of Ely's amendment, when 10 votes being given for, and 7 against it, it was declared accordingly carried, and the Bishop of Gloucester and Bristol's motion was therefore not put.

Publication of banns.

Earl Stanhope gave notice that hereafter, when the Rubrics as amended came up for re-consideration, he should move a change in the words of the First Rubric, to the effect that the Banns be published by the names of the parties being affixed to the church door, and that any objections intended to be made be made in writing to the Curate.

Canon Gregory moved, and was seconded by Mr. Venn, to insert the following New Rubric before the notice of publication of Banns :—

"When the Banns between more couples than one are being published, the word 'two' before 'persons' be omitted."

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* Vide Appendix, p. 142.

Matrimony.

Mr. Perry moved as an amendment to insert the following as a Side Rubric :—

["If the Banns of more than two persons are published, the Curate shall insert the words 'any of' before 'these.'"]

but the motion was not seconded.

The Bishop of Oxford moved as an amendment, which was seconded by the Bishop of Chester, to add the following words to the existing Rubric :—

"Or if the Banns of more than two persons are published, he shall say, 'Why these persons should not respectively be joined together,' &c."

Upon a division, 9 votes were given for, and 2 against, the amendment, which was declared accordingly carried.

Third Rubric.

In the Third Rubric the Dean of Westminster moved, and Mr. Buxton seconded, to add after the words "the Priest shall say" the words "the following declaration or such part of it as he may think fit."

Mr. Beresford Hope, seconded by the Bishop of Gloucester and Bristol, moved that the addition of such words was *ultra vires;* but after discussion the motion was withdrawn, and a division was taken upon the original motion, when 7 votes were given for, and 11 against it.

In the Exhortation beginning "Dearly Beloved, we are gathered together," &c., Canon Gregory, seconded by the Dean of Westminster, moved that the words "this man" and "this woman" be printed in italics. Upon a division 6 votes were given for, and 8 against the motion.

Upon the Rubric commencing "If no impediment be alleged," &c., being read by the Secretary, a discussion arose upon the expediency of adding a New Rubric directing that the part of the Service which follows be repeated in each case, when more than two persons come to be married at the same time, and Canon Gregory undertook to send in to the Secretary the text of such a Rubric, with a view to its being printed and circulated before the next meeting.

In the declaration commencing "Inasmuch as N. and N. have consented together," &c., Mr. Beresford Hope announced his intention of hereafter moving for the addition of a New Rubric directing this declaration to be repeated in the case when more than two persons are married at the same time.

The Dean of Ely called attention to the necessity of amending the Rubric commencing "This Prayer next following," &c.

The Dean of Westminster gave notice that in the Rubric before the final Exhortation he should move to substitute for the words "shall read" the words "may read."

Sixty-first Meeting.

Wednesday, March 3, 1869.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

Canon Gregory brought forward the motion of which (printed) notice had been given, and which was seconded by Mr. Beresford Hope, to add the New Rubric in the following form :—

"And note that where more than one man and one woman come to be married at the same time, all that follows shall be said by or to each man and each woman severally until the words '*Let us pray.*'"

After discussion, the question was first put, whether or not any New Rubric should be inserted, and upon being so put it was agreed, *nemine contradicente*, that it should be inserted.

The Dean of Ely, seconded by Mr. John Abel Smith, then moved that the word 'couple' be introduced into the New Rubric; and upon a division, 9 votes were given for, and 6 against, the motion.

Earl Beauchamp moved, and Canon Gregory seconded, to substitute in the New Rubric as proposed by Canon Gregory the words "in the case of each couple" for the words "by or to each man and each woman,"

To which Mr. Perry, seconded by the Bishop of Oxford, moved as an amendment that the words to be so substituted be "in each case."

A division was first taken upon Mr. Perry's amendment, when 5 votes were given for, and 8 against it.

A division was then taken upon the motion of Earl Beauchamp, when 11 votes were given for, and 3 against it.

Mr. Beresford Hope moved to insert the words "and consecutively" after the word "severally," but, after discussion, the motion was by leave withdrawn.

The motion was then put, and agreed to *nemine contradicente*, that the New Rubric stand as follows :—

"And Note,—that where more than one man and one woman come to be married at the same time, all that follows shall be said in the case of each couple severally until the words 'Let us pray.'"

Mr. Perry then brought forward the motion of which he had given (printed) notice, that the New Rubric be inserted immediately before the Rubric commencing "And also speaking," &c., but, after discussion, the motion was, by leave, withdrawn.

Canon Payne Smith then moved, and was seconded by Mr. Venn, that the New Rubric be inserted after the Rubric beginning "If no impediment be alleged," &c.," but in a parenthesis : and upon a division, 5 votes were given for, and 3 against, the motion.

In the Rubric beginning "This Prayer next following," &c., the Dean of Ely, seconded by Mr. Buxton, moved to substitute the following New Rubric :—

"This Prayer next following may be omitted at the discretion of the Minister."

and upon a division, 9 votes were given for, and 4 against, the motion; and the Rubric was provisionally amended accordingly.

In the Rubric before the final Exhortation the Dean of Westminster moved, and Mr. Buxton seconded, to substitute the word "may" for the word "shall" before the word "read," but, upon a division, only 2 votes were given for the motion.

The Dean of Westminster called attention to the absence of any order for a Blessing to be given, at the conclusion of the service; and the Dean of Ely, seconded by Canon Gregory, moved to add to the last Rubric the words :—

"If there be no Communion the Minister may dismiss those who are gathered together with the Blessing."

to which the Bishop of Oxford, seconded by the Bishop of Gloucester and Bristol, moved as an amendment to add the following words at the end of the Rubric beginning "After which if there be no sermon, &c." :—

"concluding with the Blessing as at the close of the Communion Office."

A division was first taken upon the Bishop of Oxford's amendment, when 9 votes were given for, and 10 against it.

The Earl of Carnarvon, seconded by Earl Stanhope, then moved to substitute in the Dean of Ely's motion the word "shall" for the word "may," and after discussion the motion was agreed to *nemine contradicente.*

Mr. Hubbard moved, and was seconded by the Bishop of Oxford, to transpose the final Rubric beginning "It is convenient, &c." so that it should stand before the Final Exhortation; but upon a division, 5 votes were given for, and 13 against it.

The question was then put from the chair, that the New Rubric stand as follows, at the end of the final Rubric :

"If there be no Communion, the Minister shall dismiss those who are gathered together with the Blessing."

And upon a division, 17 votes were given for, and 3 against, the question.

The title of the Order for the Visitation of the Sick was read by the Secretary.

Mr. Perry moved to insert after the title the following New Rubric, of which he had given (printed) notice :—

"Note.—This Order is not meant to be said entire, except at one of the Minister's visits to the sick person ; but any part of it may be used from time to time at his discretion."

but the motion was not seconded.

The First Rubric was then read by the Secretary.

Mr. Venn brought forward the motion of which he had given (printed) notice, to substitute for the word "say" the words "use the following form or any other as he shall think most needful and convenient."

Various amendments having been proposed, it was moved by the Bishop of Oxford, that the debate be adjourned until the next meeting ; and, upon a division, 13 votes were given for, and 7 against, the motion, and the amendments were ordered to be printed.

In consequence of the Queen's Court being appointed for this day, the Commission adjourned at 2 p.m. until tomorrow at 1 o'clock.

Sixty-second Meeting.

Thursday, March 4, 1869.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The adjourned debate on the First Rubric in the Order for the Visitation of the Sick was resumed by Mr. Venn, who had accepted a suggestion made by the Dean of Ely for the alteration of the Rubric, and who moved accordingly, seconded by the Dean of Ely, that the First Rubric be amended as follows :—

"When any person is sick, notice shall be given thereof to the Minister of the Parish, who, coming into the sick person's house, shall use the following Office, or shall instruct and comfort the sick person in such other manner as he shall think most needful ond convenient."

To which Mr. Walpole moved as an amendment that the Rubric stand as follows :—

"When any person is sick, the Minister of the Parish shall, if so required, use the following Office, or he may instruct and comfort the sick person in such other manner as he shall think most needful and convenient."

After discussion, Mr. Walpole withdrew the amendment, to enable the Bishop of Oxford to bring forward the following substantive motion, which Mr. Walpole seconded :

That the first Rubric be not altered, and that the following note be placed immediately before it:

"Note.—That nothing in this Order prescribed shall restrain the Minister or Curate from instructing and comforting the sick in their sickness as he shall think meet and convenient. Provided always, that every Minister shall, if he be so desired by the sick person, use the form prescribed in the said Order."

To which Mr. Perry moved as an amendment that such note stand as follows :—

"The Minister who visiteth any sick person shall use this Order following, or part thereof, or some other form after this sort, as he shall think most needful and convenient."

but the motion was not seconded.

After discussion, a division was first taken on the question, That the Bishop of Oxford's motion be first put, down to the word "convenient ;" and it was agreed, *nemine contradicente*, that it should be so put.

Upon the question being so put from the chair, 16 votes were given for, and 3 against, the motion, which was declared accordingly carried ; and the Bishop of Oxford then withdrew his motion for the adoption of the second clause commencing "Provided always," &c. Visitation of the Sick.

The first Rubric was then read by the Secretary.

Mr. Perry, seconded by Mr. Walpole, moved to substitute for the words "shall be" the word "being."

Upon a division, 6 votes were given for, and 13 against, the motion.

Mr. Beresford Hope then moved to substitute for the word "who" the words "or some other Minister with his permission," and was seconded by Canon Gregory.

Mr. Perry moved as an amendment to omit the words "with his permission" in Mr. Beresford Hope's motion.

The Bishop of Oxford, seconded by Earl Beauchamp, then moved the previous question, and, upon a division, 14 votes were given for, and 4 against, the motion.

The original motion of Mr. Venn, seconded by the Dean of Ely, was then formally put from the Chair, when 5 votes were given for, and 6 against it.

Mr. Venn moved, and the Dean of Westminster seconded, to substitute the word "may" for the word "shall" before the word "say" in the first Rubric ; but upon a division 8 votes were given for, and 13 against, the motion.

The Rubrics following were then read by the Secretary.

The Dean of Ely called attention to the Rubric commencing "These words before rehearsed, &c.," and moved that it be omitted altogether ; but the motion was not seconded.

The Bishop of Oxford then moved that the Commission do proceed to the next Rubric ; but, upon a division, 8 votes were given for, and 9 against, the motion.

Mr. Humphry moved that the Rubric be restored to the form adopted in the Prayer Book of 1549, viz., to substitute the words "This may be done," for the words "These words before rehearsed may be said."

To which Earl Stanhope, seconded by the Dean of Westminster, moved as an amendment, that the existing Rubric do stand unaltered ; and, upon a division, 11 votes were given for, and 9 against, the motion.

Mr. Venn brought forward the motion of which he had given (printed) notice, to add the following words at the end of the Rubric before the Absolution :

"And such Absolution after Confession shall be used on no other occasion than the Visitation of the Sick ;"

and moved, as it was now 20 minutes to 4 o'clock, that the debate be adjourned until the next meeting.

Upon a division, 3 votes were given for, and 9 against, the motion.

Earl Beauchamp then moved, and the Bishop of Oxford seconded, that the addition of such words to the Rubric was plainly beyond the scope of the Commission.

Upon a division, 10 votes were given for, and 10 against, the motion ; when his Grace the Chairman, in order to enable the discussion to be taken upon the merits, gave a casting vote against the motion.

Mr. Beresford Hope moved, that in consequence of the second reading of the Universities Tests Bill being fixed for Wednesday next, the Commission do adjourn until Thursday next at 1 o'clock ; but the motion was not seconded. Adjournment.

Sixty-third Meeting.

Wednesday, March 10, 1869.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed. Visitation of the Sick.

Mr. Venn resumed the debate, adjourned from the last meeting, upon the motion to add to the Rubric before the Absolution the following words :

Visitation of the Sick.

"And such Absolution after Confession shall be used on no other occasion than the Visitation of the Sick."

The motion was seconded by the Archbishop of Armagh, and, after discussion, was, by leave, withdrawn.

Mr. Buxton moved, and the Dean of Westminster seconded, to substitute the word "may" for the word "shall" before the word "absolve" in the same Rubric.

Upon a division, 10 votes were given for, and 11 against, the motion.

Mr. Buxton moved, and Mr. John Abel Smith seconded, to substitute in the same Rubric the word "Minister" for the word "Priest."

Upon a division, 4 votes were given for, and 11 against, the motion.

The succeeding Rubrics to the end of the Service were then read by the Secretary.

Communion of the Sick.

In the first Rubric of the Service for the Communion of the Sick, Mr. Perry moved, and Canon Gregory seconded, to omit the words "which shall be three or two at the least."

The Bishop of Oxford, seconded by Mr. Hubbard, moved as an amendment that the Rubric be amended as follows:—

"Then he must give timely notice to the Curate, signifying also, so far as he may, how many there are to communicate with him, which it is expedient should be three or two at the least."

After discussion, Mr. Perry withdrew his motion, and, upon the Bishop of Oxford's amendment becoming the substantive motion, it was put from the Chair, when 13 votes were given for, and 1 against it.

Mr. Hubbard moved, and the Bishop of Gloucester and Bristol seconded, that the Rubric be continued as follows:—

"And the Curate, having a convenient place in the sick man's house, with all things necessary so prepared that he may reverently minister, the Curate shall there celebrate," &c.

to which Mr. Perry moved as an amendment, which was seconded by the Bishop of Chester, that the Rubric be amended as follows:—

"And a convenient place in the sick man's house, together with all things necessary, having been so prepared that the Curate may reverently minister, he shall there celebrate," &c.

After discussion, Mr. Hubbard withdrew his motion, and, upon Mr. Perry's amendment being put as a substantive motion, it was agreed to, *nemine contradicente*.

Mr. Perry moved, and Mr. Beresford Hope seconded, to insert before the Rubric beginning "After which the Priest shall proceed, &c.," the following new Rubric:—

"In cases where this Collect, Epistle, and Gospel are not suitable, the Priest may use the Collect, Epistle, and Gospel for the day."

To which the Bishop of Oxford moved as an amendment to add at the end of the first Rubric, after the words, "Gospel here following," the words "or with the Collect, Epistle, and Gospel of the day, at his discretion."

Mr. Walpole, seconded by the Archbishop of Armagh, moved that the addition of any such new Rubric was *ultra vires*; but, upon a division, 3 votes were given for, and 10 against, the motion.

A division was then taken upon the Bishop of Oxford's amendment, which was agreed to *nemine contradicente*.

Mr. Perry moved, and the Dean of Ely seconded, to insert before the Rubric beginning "At the time of, &c." the following new Rubric:—

"If the sick person be very weak, and necessity so require, it shall suffice to use for this Office the Confession, Absolution, Prayer of Consecration, Form of Delivery of the Sacrament, Lord's Prayer, and Blessing."

Mr. Buxton moved, and Earl Beauchamp seconded, an amendment to omit the words "Confession, Absolution," in Mr. Perry's motion; but, after discussion, the motion was, by leave, withdrawn.

A division was then taken upon Mr. Perry's motion, when 12 votes were given for, and 5 against it.

In the Rubric beginning, "But if a man, either by reason, &c." Mr. Hubbard, seconded by the Dean of Ely, moved to omit the words, "or for lack of company to receive with him;" but, upon a division, 3 votes were given for, and 12 against, the motion.

Mr. Perry moved, and Mr. Beresford Hope seconded, that the final Rubric be amended as follows:—

"When none of the parish or neighbours can be gotten to communicate with the sick in their houses for fear of infection, the Minister may only communicate with them."

Upon a division, 7 votes were given for, and 8 against, the motion.

Sixty-fourth Meeting.

Thursday, March 11, 1869.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

On the motion of the Dean of Ely, the Secretary was instructed to re-open the communication with the Home Office, with the view of obtaining the necessary sanction to the publication of the Prayer Book of 1636, in the library of the House of Lords, by the process of photozincography.

Mr. Perry brought forward the motion of which he had given (printed) notice, to add after the final Rubric the following new Rubric:—

"If the Priest is reasonably hindered from celebrating the Holy Communion in the sick person's house, and there be the same day a celebration in the Church, he may then reserve so much of the Sacrament in both kinds as shall serve the sick person, and so many as shall communicate with him (if there be any)."

The motion was seconded by Mr. Beresford Hope, but, upon a division, only two votes were given for it.

The first Rubric in the Order for the Burial of the Dead was read by the Secretary.

The Dean of Westminster moved, and Mr. Walpole, *pro formâ*, seconded,

"To omit the first Rubric."

After discussion, the Dean of Westminster obtained leave to withdraw the motion, in order to substitute for it a motion, which was seconded by Mr. John Abel Smith, to omit the words "unbaptized or" in the existing Rubric.

The Bishop of Gloucester and Bristol moved as an amendment, which was seconded by Canon Payne Smith, that the existing Rubric do stand, and that the following words be added:—

"But note, that it shall be lawful for the Minister to use such service other than that which here follows, as he may think fit and expedient in the case of such as have died unbaptized, and shall not have been excommunicate, or have laid violent hands upon themselves."

After discussion, the adjournment of the debate was moved by Mr. Beresford Hope, seconded by Canon Gregory, and, upon a division, was agreed to *nemine contradicente*.

The Dean of Ely then moved, and was seconded by Mr. Humphry, to add to the existing Rubric the following words:—

"And are known to have died in the commission of some flagrant sin."

After discussion, the adjournment of the debate was moved by Earl Beauchamp, and agreed to *nemine contradicente*.

Sixty-fifth Meeting.

Wednesday, March 17, 1869.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The question having been raised as to the order of proceedings with reference to the various motions of which (printed) notice had been given, it was first put from the Chair, That precedence be given to a discussion upon a motion of which notice had been given by Earl Stanhope, viz., to add to the first Rubric in the Order for the Burial of the Dead the following words :—

"The discretion to omit in special cases the whole or any part of this service to be committed to the Ordinary or any person appointed by him."

But upon a division, 3 votes were given for, and 8 against, the discussion being first taken upon Earl Stanhope's motion.

The Dean of Westminster withdrew the motion to omit the words "unbaptized or" in the first Rubric, on the understanding that he have leave to bring it forward again according to the result of the discussion on the Bishop of Gloucester and Bristol's amendment upon it; and it was agreed, *nemine contradicente*, that the adjourned debate be first resumed upon the Dean of Ely's motion, viz., to add to the existing Rubric the following words :—

"or are known to have died in the commission of some flagrant crime."

To which the Bishop of Oxford, seconded by the Bishop of Gloucester and Bristol, moved as an amendment, that the following words be added :—

"or who shall have been at the time of their death open and notorious evil livers, and no man able to testify of their repentance; but in all such cases it shall be lawful, &c."

(leaving it open to introduce reference to the Ordinary, if desired.)

After discussion, a division was first taken on the Bishop of Oxford's amendment, when 9 votes were given for, and 12 against it.

A division was then taken upon the original motion of the Dean of Ely, when 5 votes were given for, and 16 against it.

The adjourned debate upon the Bishop of Gloucester and Bristol's motion was then resumed; and, after discussion, the Bishop of Gloucester and Bristol consented to give precedence to the consideration of the following resolution, moved by the Bishop of Oxford, and seconded by Canon Gregory :—

"That it is expedient to provide an alternative Form for the cases enumerated in the First Rubric."

To which Earl Stanhope, seconded by the Dean of Westminster, moved as an amendment to substitute in the Bishop of Oxford's motion, for the words "for the cases enumerated in the First Rubric," the words "in the following cases."

Upon a division, 11 votes were given for, and 6 against, the amendment; and the resolution, so amended, was declared accordingly carried.

The Bishop of Oxford, seconded by Canon Gregory, moved :

"That the cases enumerated in the First Rubric, viz.: those who die unbaptized, or excommunicate, or who have laid violent hands upon themselves, be three of such cases."

The Dean of Westminster, seconded by Earl Stanhope, moved to add the following new Rubric :—

"It shall be lawful to use an alternative service for cases to be referred to the discretion of the Ordinary, or of some authority whom the Ordinary may appoint."

But, after discussion, it was by leave withdrawn.

Earl Stanhope then moved, and the Dean of Westminster seconded, to add to the first resolution, adopted on the motion of the Bishop of Oxford, the following words :—

"Subject to the decision or approval of the Ordinary or any person appointed by him." **Burial of the Dead.**

Upon a division, 6 votes were given for, and 16 against, the amendment.

A division was then taken upon the Bishop of Oxford's motion, when 12 votes were given for, and 6 against it, and it was declared accordingly carried; an amendment proposed by the Dean of Westminster, and seconded by the Bishop of St. David's, to omit the word "unbaptized," having been lost, on a division, by 8 votes for such omission, to 13 votes against it.

The Bishop of Gloucester and Bristol then withdrew absolutely his motion in favour of the Bishop of Oxford, who proposed the following motion (which was ordered to be printed), viz.: to add to the first Rubric the words—

"But in all such cases it shall be lawful for the Minister to read one or both of the Psalms following, together with the four sentences appointed, while the corpse is made ready to be laid into the earth, concluding with the Lord's Prayer and the Grace at the end of this Office."

Mr. Humphry moved, and Mr. Hubbard seconded, to add to the three cases already agreed upon, as those for which the alternative form should be provided, the case of "those who at the time of their death were open and notorious evil livers."

Upon a division, 12 votes were given for, and 9 against, the motion.

The Dean of Westminster then moved, and the Bishop of St. David's seconded, to add also the case of "young children;" but, upon a division, 3 votes were given for, and 11 against, the motion.

Sixty-sixth Meeting.

Thursday, March 18, 1869.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The Bishop of Gloucester and Bristol moved, and Canon Payne Smith seconded, the following resolution, of which he had given (printed) notice :—

"That in any of such cases it shall be lawful for the Minister to use such portions of the Service which here follows as he may think fit and expedient."

After discussion a division was taken, when 8 votes were given for, and 13 against, the motion.

The Earl of Harrowby then moved, and Mr. John Abel Smith seconded, the following resolution :—

"That in any of such cases it shall be lawful to use as much of the Service as is prescribed to be used before the Body is laid in the Grave, concluding with the Lord's Prayer and the Blessing."

To which the Bishop of Oxford, seconded by Mr. Beresford Hope, moved the following amendment :—

"But in all such cases it shall be lawful for the Minister to read one or both of the Psalms following, together with the Lesson and the four sentences appointed to be said while the Corpse is made ready to be laid into the earth, concluding with the Lord's Prayer and the Grace at the end of this Office."

The Dean of Westminster also moved as an amendment, which was seconded by Mr. John Abel Smith, to substitute in Lord Harrowby's resolution the words "the last" for the word "any" before the words "of such cases;" but, after discussion, it was agreed, upon a division, by 9 to 6 votes, that such an amendment could not be put, having regard to the resolutions adopted at the last meeting on the alternative form to be provided.

Burial of the Dead.

Mr. Perry moved that four alternative Services should be provided to meet the four cases of those, viz., who die unbaptized, or excommunicate, or who have laid violent hands upon themselves, or who, at the time of their death, were open and notorious evil livers; but the motion was not seconded.

A division was then taken upon the amendment proposed by the Bishop of Oxford, when 11 votes were given for, and 8 against it; and it was declared accordingly carried.

The Bishop of Oxford then moved, and the Dean of Ely seconded, the following rider to the resolution just adopted:—

"Provided always, that the use of the Service allowed by this resolution be notified to the Ordinary within seven days after such use."

After discussion, the motion was put from the Chair, and agreed to *nemine contradicente*.

Mr. Buxton then withdrew the motion of which he had given (printed) notice, viz., to add after the words "fall from thee" the following new Rubric:—

"Note.—The Minister may read so much of the remainder of the Service as he may deem expedient."

Mr. Perry brought forward the motion of which he had given (printed) notice, and which was seconded by Mr. Beresford Hope, viz., to add a note, explanatory of the first Rubric, in words or to the effect following:—

"Note.—By 'unbaptized' is not here meant any who have been irregularly baptized, if with water, in the name of the Father, and of the Son, and of the Holy Ghost."

Upon a division, 5 votes were given for, and 9 against, the motion.

Mr. Perry then moved, and the Earl of Harrowby seconded, to add the following like Note:—

"By 'excommunicate' is here meant one denounced excommunicated *majori excommunicatione* for some grievous and notorious crime (and no man able to testify of his repentance)."

Upon a division, 2 votes were given for, and 7 against, the motion.

Mr. Perry proceeded to move the addition of a like note, explanatory of the term "violent hands," but it was agreed, *nemine contradicente*, that the consideration of it be adjourned until the next meeting.

The Bishop of Oxford then moved that, in accordance with the resolutions adopted, the first Rubric be provisionally amended as follows:—

"Here it is to be noted that the Office ensuing is not to be used for any that die unbaptized or excommunicate; neither is it to be used over those who have laid violent hands upon themselves; but in all such cases, and in the case of those who at the time of their death were open and notorious evil livers, it shall be lawful for the Minister to read one or both of the Psalms following, together with the appointed Lesson, and the four sentences appointed to be said while the Corpse is made ready to be laid into the earth, concluding with the Lord's Prayer and the Grace at the end of this Office; Provided always, that the use of the Service thus allowed be notified to the Ordinary within seven days after such use."

Sir Travers Twiss moved as an amendment that this proposed new Rubric be printed, and circulated for consideration at the next meeting; but, upon a division, 7 votes were given for, and 11 against, the amendment.

A division was then taken upon the original motion, when 11 votes were given for, and 2 against it; and the Rubric was declared to be provisionally amended accordingly.

Act of Uniformity. Notice of motion.

The Dean of Ely gave the following notice of motion for the next meeting:—

"That a Committee be appointed for the purpose of examining the several Acts of Parliament which affect the services of the Church, especially the two Acts of Uniformity now printed in the Sealed Copies of the Book of Common Prayer; and of reporting to the Commissioners what provisions of such Acts are at present in force, so that the Commissioners may be in a condition to determine what changes it may be desirable to recommend in the aforesaid Acts."

It was agreed that the adjournment for the Whitsuntide recess be from Friday, May 14, to Thursday, May 27.

It being now 4 o'clock, the Commission adjourned until Thursday, April 15, at 1 o'clock.

Sixty-seventh Meeting.

Thursday, April 15, 1869.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

Mr. Perry brought forward the motion, of which the consideration was adjourned from the last meeting, to add a note explanatory of the first Rubric in the Order for the Burial of the Dead, in words or to the effect following:—

"By 'violent hands' is not here meant the act of self-destruction done by one who is proved to have been of unsound mind at the time;"

but the motion was not seconded.

In the second Rubric Mr. Perry moved to insert the words "if any" after the words "Priest and Clerks," and the words "Church or" after the words "entrance of the." The motion was seconded by Earl Beauchamp.

A division was first taken upon the question that the words "if any" be inserted, when it was agreed, *nemine contradicente*, that they be not inserted.

A division was then taken on the question that the words "Church or" be inserted, when 3 votes were given for, and 6 against, the insertion of the words.

In the Rubric before the Lesson, the Bishop of Oxford, seconded by the Bishop of Gloucester and Bristol, moved to add at the end of the Rubric the words "or one of the following."

Upon a division it was agreed, *nemine contradicente*, that the words be added.

The succeeding Rubrics to the end of the Service were then read by the Secretary.

The first Rubric in the Service for the Churching of Women was read by the Secretary.

The Bishop of Oxford moved to add after the Title of the Service and before the first Rubric, the words:—

"To be used at the first attendance of the Woman at Church, before the commencement of Divine Service:"

to which Mr. Venn, seconded by Lord Ebury, moved as an amendment to substitute in the Bishop of Oxford's motion the words "or after" for the words "the commencement of."

The Dean of Ely also moved an amendment to add the following new Rubric at the conclusion of the Service:—

"This Service is to be used upon the first occasion of the Woman's attendance at Church, and it is convenient that it should be used before Divine Service."

Mr. Perry moved as an amendment the previous question, viz., That the question be not put; and was seconded by Mr. Beresford Hope.

A division was first taken upon the amendment of Mr. Perry, when 6 votes were given for and 10 against it.

A division was next taken upon the amendment of Mr. Venn, when 9 votes were given for and 8 against it.

A division was then taken upon the Bishop of Oxford's motion thus amended, when 9 votes were

given for, and 8 against, the addition of the following words after the Title and before the first Rubric :—

"To be used at the first attendance of the Woman at Church, before or after Divine Service."

The Dean of Ely then declined to press further the amendment which he had proposed, to substitute a new Rubric at the end of the Service.

Mr. Humphry called attention to the diversity of practice as to the use of this service in the case of unmarried women; but no motion was made upon the subject.

Canon Gregory then moved, and the Earl of Harrowby seconded, to print in Italics the following words in the Suffrages after the Lord's Prayer :—

"*This woman* . . . . . "*servant*"
"*her*"
"*her*"
"*her*"

and in the final prayer,

"*partaker*"
"*This woman* . . . . . "*servant*"
"*she*"

A division was taken, when 10 votes were given for, and 4 against, the motion.

In the title of the Commination Service, Earl Stanhope moved to substitute the words "which may" for the word "to;" but after discussion, the motion was by leave withdrawn.

The Dean of Westminster, seconded by the Bishop of St. David's, moved to add, at the end of the first Rubric, the words "after this sort."

The Bishop of Oxford moved as an amendment, which was seconded by Earl Beauchamp, that the addition of these words was plainly beyond the scope of the Commission.

A division was first taken upon the amendment, when 7 votes were given for, and 8 against it.

A division was then taken upon the Dean of Westminster's motion, when 7 votes were given for, and 9 against it.

Sixty-eighth Meeting.

Friday, April 16, 1869.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The Dean of Ely brought forward the motion of which he had given notice on March 18, for the appointment of a Committee for the purpose of examining certain Acts of Parliament, and of reporting thereon to the Commission; and which was seconded by Mr. Perry.

After discussion, a division was taken, when 4 votes were given for, and 8 against, the motion.

In the first Rubric of the Commination Service, Lord Ebury moved, and the Dean of Westminster seconded, to add after the word "pulpit" the words "if he shall think well."

Upon a division, 5 votes were given for, and 10 against, the motion.

The succeeding Rubrics to the end of the Service were then read by the Secretary.

The first Rubric in the Forms of Prayer to be used at Sea was then read by the Secretary, when, on the motion of Earl Beauchamp, seconded by Mr. Perry, it was agreed that the consideration of the whole Office be postponed.

In the preface to the "Form and Manner of Making, Ordaining, and Consecrating of Bishops, Priests, and Deacons," Mr. Venn having proposed to omit the words "or hath had formerly Episcopal Consecration or Ordination," it was moved by Earl Stanhope, and seconded by the Bishop of Oxford :—

"That inasmuch as the first paragraph of the preface to the Ordination Service contains no 'Orders or Directions for regulating the course and conduct of Public Worship,' it does not seem to the Commissioners to fall within the scope of this Commission." **Ordination services.**

To which Lord Ebury, seconded by Mr. Venn, moved as an amendment, "That the consideration of the preface be postponed."

A division was first taken upon the amendment, when 4 votes were given for, and 12 against it.

A division was then taken upon the original motion of Earl Stanhope, when 13 votes were given for, and 3 against it.

Earl Stanhope then moved, and the Bishop of Oxford seconded, "That the second paragraph of the preface be not considered."

Upon a division 14 votes were given for, and 1 against, the motion.

Earl Stanhope then moved, and the Bishop of Oxford seconded, "That the third paragraph of the preface be not considered."

Upon a division 12 votes were given for, and 3 against, the motion.

In the second Rubric it was moved by Mr. Humphry, and seconded by the Earl of Harrowby, to substitute for the words "his deputy" the words "one appointed in his stead." **Form of making of deacons.**

The Bishop of Oxford, seconded by Earl Beauchamp, moved as an amendment, "That the Commission do proceed to the next Rubric."

Upon a division 10 votes were given for, and 7 against, the amendment.

In the Rubric after the Epistle, it was moved by the Bishop of Gloucester and Bristol, and seconded by the Bishop of Oxford :— Rubric after epistle.

"That having regard to the enactments of 28 & 29 Vict. chap. 122. the Rubric, together with the Oath of the King's Sovereignty, be omitted."

Upon a division 12 votes were given for, and 2 against, the motion.

In the Rubric next following it was agreed to transfer from the Rubric thus to be omitted the words, "sitting in his chair," so that they should stand before the word "examine."

In the "Form and Manner of Ordering of Priests," it was agreed, on the motion of the Bishop of Oxford, seconded by Mr. Perry, to omit in the Rubrics next after the Gospel the words "minister unto every one of them the Oath concerning the King's supremacy as it is before set forth in the Form for the Ordering of Deacons. And that done he shall" **Form of ordering of priests.**

In the Rubric commencing, "When this Prayer is done, &c." the Dean of Westminster, seconded by Mr. Venn, moved to add at the end after the word "saying" the words "after this sort."

To which the Bishop of Oxford, seconded by Earl Beauchamp, moved as an amendment, That the Commission do proceed to the next Rubric.

Upon a division, 12 votes were given for, and 4 against, the amendment.

In the concluding Rubric it was agreed to omit the words "take the Oath of Supremacy" after the words "they that are to be made Deacons shall," and also the same words after the words "they that are to be made Priests shall likewise."

In the "Form of Ordaining and Consecrating of an Archbishop or Bishop," it was agreed in the Rubric commencing "Then shall the Archbishop demand" that the words "And the Oath touching the acknowledgment of the King's Supremacy shall be ministered to the persons elected, as it is set down before in the Form for the Ordering of Deacons," be omitted. **Consecration of bishops**

In the same Rubric it was also agreed, on the motion of the Dean of Ely, to omit the word "also" before the words "be ministered," and to substitute for the word "them" the words "the Elected Bishop."

It was moved by Earl Stanhope, and seconded by the Bishop of St. David's, that the Commission do not proceed to the consideration of the Form of Prayer with Thanksgiving to be used every year upon the Twentieth day of June. **Queen's Accession.**

Upon a division, 12 votes were given for, and 2 against, the motion.

Psalter. "The Order how the Psalter is appointed to be read" was then read by the Secretary.

The Bishop of Oxford moved, and Earl Beauchamp seconded:

"Upon special occasions, to be approved by the Ordinary, proper Psalms may, with his consent, be substituted for those which are appointed in the Psalter."

Upon a division the motion was agreed to, *nemine contradicente*.

Canon Payne Smith then moved, and Mr. Humphry seconded:

"That a Committee be appointed to select Psalms for alternative use on Sundays, and for such Holydays as may seem to require it."

Upon a division, 4 votes were given for, and 9 against, the motion.

Ornaments Rubric. It was ordered that the "Ornaments" Rubric be placed first on the paper for discussion at the next meeting.

Sixty-ninth Meeting.

Thursday, April 22, 1869.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

"Ornaments" Rubric. In accordance with the Minute of the last meeting, the "Ornaments" Rubric was taken first for discussion.

The Dean of Ely, seconded by Canon Gregory, moved to add to the existing Rubric the following words:—

"Except so far as any change in the rule of Ornaments shall have been, or shall be introduced, by a Canon lawfully made and put in ure with licence of the Crown."

Sir Joseph Napier moved as an amendment, which was seconded by the Archbishop of Armagh,—

"That the Rubric be omitted altogether."

The following amendments were also proposed.

(*a.*) By Mr. Venn. To add to the Rubric the following clause:—

"Provided that this shall not authorize any Ornaments of the Minister, other than such as have been accustomably worn in parish Churches, that is to say, those set forth in the 58th Canon of 1604, together with a plain black scarf upon the surplice, and in sermons, either a surplice or a black gown, such as is agreeable to the Minister's degree, or if he be no Graduate, then as the Ordinary shall direct, over a black cassock. And all questions as to the pattern and manner of wearing all such Ornaments shall be determined by the Ordinary."

(*b.*) By Earl Stanhope. To add the words:

"Subject to any new Order in regard thereto that may be made from time to time, with consent of the Crown, by the Bishops of the Church having sees in the United Kingdom, and in Lambeth Palace assembled."

(*c.*) By Lord Portman. To add the words:—

"Until other order shall be therein taken by the authority of the Queen's Majesty, with the advice of the Privy Council, and of the Metropolitan of this Realm, and any of the Bishops of the said Church, whom Her Majesty may be pleased to summon for such special occasion."

(*d.*) By the Earl of Harrowby:—

"To substitute in the Dean of Ely's motion the words "subsequently to the 2nd year of King Edward VI." for the words "or shall be."

After discussion, the debate was adjourned, and the various amendments were ordered to be printed for consideration at the next meeting.

The Bishop of Oxford presented a memorial signed by certain clergy in the diocese of Lincoln, praying the Commission to consider whether it is not desirable, in the interests of the labouring classes, to relax the rule by which the reading of the four Gospels and the Acts of the Apostles is ordinarily restricted to the Morning Service.

Upon the motion of the Bishop of Oxford, the memorial was referred to the Lectionary Committee.

It was ordered that the Commission do not meet on Thursday, May 6, being Ascension Day; and on the motion of the Bishop of Oxford, seconded by Mr. Beresford Hope, it was agreed, *nemine contradicente*, that in consequence of the meeting of the Select Committee of the House of Lords on the Clergy Discipline Bill the Commission do not meet on Friday, April 30.

Mr. Beresford Hope gave notice that at the meeting on April 29 he should call attention to the days of meeting in future.

Seventieth Meeting.

Friday, April 23, 1869.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The Secretary presented a letter from the Rev. G. Beardsworth (Selling), dated April 20, with a memorandum, on the Rubric before the Litany, and also a communication from Mr. E. R. Fayerman, on the arrangement of the Order for Morning and Evening Prayer, and on other matters before the Commission.

It was ordered that the documents do lie upon the table.

The adjourned debate upon the Ornaments Rubric was resumed.

Upon the motion of the Bishop of Oxford, it was agreed, *nemine contradicente*, that the discussion be first taken upon the amendment of Mr. Venn, of which notice was given at the last meeting, and which was seconded by Mr. Buxton.

After discussion, a division was taken, when 3 votes were given for, and 12 against, the amendment.

Lord Portman then moved the amendment of which notice had been given at the last meeting, and which was seconded by the Dean of Westminster.

Upon a division, 6 votes were given for, and 15 against, the amendment.

A division was then taken upon the amendment of Sir Joseph Napier, viz., that the Rubric be omitted altogether, when 5 votes were given for, and 12 against it.

The Earl of Harrowby then moved the amendment, of which notice had been given at the last meeting, but the motion was not seconded.

The Bishop of Oxford then moved, and Mr. Hubbard seconded, an amendment to substitute, for the words proposed by the Dean of Ely to be added to the existing Rubric, the following words:—

"Or as may from time to time be canonically ordered by the Provincial Synods, or Convocations of Canterbury and York, empowered by Royal licence to enact a Canon or Canons on the subject."

Upon a division, 4 votes were given for, and 12 against, the amendment.

A division was next taken upon the amendment proposed by Earl Stanhope, of which notice had been given at the last meeting, when 2 votes were given for, and 12 against it.

A division was then taken upon the original motion of the Dean of Ely, when 4 votes were given for, and 12 against it.

It was ordered that the Preface to the Prayer Book be placed first upon the paper for discussion at the next meeting.

Seventy-first Meeting.

Thursday, April 29, 1869.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The Bishop of Oxford presented the report of the Lectionary Committee, which was read by the Secretary.

Upon the motion of the Bishop of Oxford it was agreed that the report be received, and it was ordered to be printed and circulated.

In accordance with the Minute of the last meeting, the Preface to the Prayer Book was first taken for discussion.

Mr. Venn moved, and the Dean of Westminster seconded :—

"That the several parts of the Preface should stand in the following order and under the following titles :—

"THE PREFACE.

"Concerning the Service of the Church.

1. "(Being the Preface of the first Prayer Book of King Edward VI., 1549.) There never was, &c."
2. "Of Ceremonies, why some be abolished and some retained (1549). Of such ceremonies, &c."
3. "Preface to the revised Prayer Book, King Charles II., 1662. It hath been the wisdom, &c."

To which the Bishop of Chester, seconded by Mr. Perry, moved as an amendment :—

"That the dates of the several portions of the Preface be placed in the margin."

The Dean of Ely moved an amendment, which was seconded by Mr. Hubbard :—

"That the questions of dating and re-arranging the Prefatory matter of the Prayer Book be postponed until the matter itself has been discussed by the Commission."

The Bishop of Gloucester and Bristol also moved an amendment, which was seconded by the Bishop of Oxford :—

"That the portion of the Sealed Book entitled therein the Preface, remain unchanged, and stand in its present position."

A division was first taken upon the amendment of the Bishop of Gloucester and Bristol, when 8 votes were given for, and 12 against it.

A division was then taken upon the amendment of the Dean of Ely, when 10 votes were given for, and 8 against it.

The consideration of the amendment of the Bishop of Chester, and of the original motion of Mr. Venn, was therefore postponed, and the Commission proceeded to the consideration of the Preface.

Upon the motion of Earl Beauchamp, seconded by the Bishop of Oxford, it was agreed, *nemine contradicente*, that the Preface beginning "It hath been the wisdom of the Church of England, &c." down to the words "the conscientious sons of the Church of England," be taken as read.

The next portion of the Preface, "Concerning the Service of the Church," was then read by the Secretary.

Mr. Venn moved, that the last paragraph, beginning "And for as much as nothing, &c." be inserted as a Rubric at the end of the "Orders."

Mr. Walpole moved as an amendment, which was seconded by Lord Portman :—

"That in order to leave it open for the consideration of the Commission whether hereafter a distinct resolution with reference to this paragraph shall be recommended for the purpose of making the directions therein contained more practically effective, such paragraph shall be left unaltered, as a part of the historical statement." Preface.

Upon a division, 15 votes were given for, and 2 against, the amendment.

The clause beginning "Though it be appointed, *&c.*" was then read by the Secretary.

The Archbishop of Canterbury called attention to the question involved in this Clause as affecting French, German, &c. congregations, especially in the Diocese of London.

The next Clause, beginning "And all Priests and Deacons, &c." was read by the Secretary.

Upon the motion of Sir Joseph Napier, seconded by Mr. Humphry, it was agreed, *nemine contradicente* :—

"That the leaving of this paragraph untouched shall not preclude any further direction on the subject."

Mr. Buxton gave notice of his intention to move the omission of the paragraph.

The next Clause, commencing "And the curate that ministereth, &c.," was then read by the Secretary ; and it was agreed, *nemine contradicente*, that the question of its omission might be raised hereafter upon notice of motion.

The portion of the Preface, "Of ceremonies, why some be abolished," &c., was, upon the motion of Earl Beauchamp, then taken as read.

The consideration of the original motion of Mr. Venn was then resumed ; and the Bishop of Chester, seconded by the Bishop of Oxford, moved his amendment in the following form :—

"That the various portions of the prefatory matter shall undergo no transposition, but that the date of each portion shall be affixed in the margin or elsewhere, as may be thought most expedient."

Upon a division, 13 votes were given for, and 7 against, the amendment.

Mr. Beresford Hope called attention, pursuant to notice given on April 22, to the days of meeting in future, and moved that at its rising the Commission do adjourn until Thursday, May 13. Days of meeting.

Earl Stanhope moved as an amendment, that the Commission do adhere to its previously arranged plan, viz., to meet on Friday May 7.

A division was taken, when Mr. Beresford Hope withdrew his motion, and the amendment of Earl Stanhope was agreed to.

It was moved by the Bishop of Oxford, and seconded by Earl Stanhope, that, in the event of either House of Parliament adjourning over May 28, the first meeting after the Whitsuntide recess be on Thursday, June 3.

Upon a division, 7 votes were given for, and 4 against, the motion.

Seventy-second Meeting.

Friday, May 7, 1869.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

Upon the motion of the Bishop of Oxford, seconded by Mr. Buxton, it was agreed, *nemine contradicente*, that in consequence of the adjournment of Parliament on Thursday May 13, for the Whitsuntide recess, the Commission do not meet on Friday, May 14.

The adjourned discussion upon the Preface was resumed. Preface.

The Bishop of Chester moved, and Mr. Hubbard seconded :—

"That to the first portion of the Prefatory matter headed with the word Preface the date 1662 be prefixed."

Preface. Upon a division the motion was agreed to, *nemine contradicente.*

The Bishop of Chester then moved, and Mr. Hubbard seconded :—

"That the second portion 'Concerning the Services of the Church' bear the date 1549 ; and that the date 1552 be affixed to the last sentence beginning, "And if the Bishop," &c.

Upon a division, 12 votes were given for, and 3 against, the motion.

The Bishop of Gloucester and Bristol then moved, and Mr. Perry seconded :—

"That where any portion of the original document is omitted, the place of such omission be indicated by asterisks or other printers' marks."

Upon a division, 6 votes were given for, and 4 against, the motion.

The Bishop of Oxford then moved that a Sub-Committee, consisting of the Bishop of Gloucester and Bristol, Bishop of Chester, Dean of Ely, and Mr. Perry be appointed to consider and report upon the alterations so to be made.

A misapprehension having arisen as to the precise question involved in the original motion of the Bishop of Gloucester, it was moved by the Earl of Harrowby, and seconded by Mr. Buxton, that the question be put again ; and upon a division it was decided, by 10 to 7 votes, that it should be so put.

The Commission then divided again upon the original question, and upon the appointment of the Sub-Committee proposed by the Bishop of Oxford, when 11 votes were given for, and 2 against it.

The Bishop of Chester then moved, and Mr. Hubbard seconded :—

"That the section 'Concerning Ceremonies' have 1549 attached to it."

The Bishop of Oxford moved as an amendment, which was seconded by Mr. Venn :—

"That the question be also referred to the Sub-Committee."

And upon a division the amendment was agreed to, *nemine contradicente.*

Mr. Buxton moved :—

"That the clause in the Preface be omitted, beginning 'All Priests and Deacons,' &c. down to the words 'some other urgent cause.'"

Sir Joseph Napier moved as an amendment :

"That this clause being left in its present place, a statement shall be elsewhere introduced to show that the words are not meant to be obligatory with the force of law on the clergy."

Earl Stanhope also moved the following amendment :

"This Preface is retained, affixing to its various portions the several dates at which it was composed, thus affording historical illustrations of the mind of the Church at those periods, and general directions as to the conduct of the services. But by now retaining these it is not desired to give them any new force or efficacy beyond that which in practice they at present possess. It is expected that as regards the daily use, either privately or openly, of the Services of the Church, much shall be left to be determined, as heretofore, by the judgment of particular ministers, and the circumstances of particular congregations."

The Bishop of Oxford also moved an amendment as follows :—

"That the concluding directions concerning the Services of the Church be retained, accompanied with an explanatory note as follows :—

"We have retained without alteration the directions concerning the daily use of the Church Services laid down by our Reformers, not in the sense of their forming a compulsory rule, but as a witness of the value put on prayers and intercessions by the Church of England."

Ecclesiastical Courts Bill. In consequence of a meeting of the Select Committee of the House of Lords upon the Ecclesiastical Courts Bills being fixed for 2 p.m. to day, the Commission rose at 1.55 p.m., and, upon the motion of the Earl of Carnarvon, it was ordered that the several amendments be printed and circulated for consideration at the next meeting.

Mr. Buxton gave notice that at the next meeting he would move the omission of the clause beginning "And the Curate," &c. to the words "and to pray with him."

Seventy-third Meeting.

Thursday, May 13, 1869.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The Secretary presented a memorial from certain parishioners of Enfield in Vestry assembled on April 6, and also a letter from the Rev. C. H. Davis, dated May 11, suggesting certain alterations in the service for the Queen's Accession.

The several documents were ordered to lie upon the table.

The Sub-Committee appointed at the last meeting to consider the dates to be affixed to the several portions of the Preface, presented their report, which was read by the Secretary, and, upon the motion of the Bishop of Gloucester and Bristol, was ordered to be printed and circulated.

The adjourned debate upon the several amendments proposed upon the motion of Mr. Buxton was then resumed.

In the absence of Sir Joseph Napier, and in consequence of communications received from him by Earl Stanhope and the Dean of Ely, the amendment proposed by him at the last meeting was withdrawn.

Upon the motion of Mr. Buxton, it was agreed, *nemine contradicente,* that the discussion be first taken upon the original motion, and that the question be first put for the omission of the clause, beginning "All Priests and Deacons, &c." and secondly, for the omission of that beginning "And the Curate, &c."

After discussion, a division was taken accordingly upon the question that the clause beginning "All Priests and Deacons, &c." be omitted, when 6 votes were given for, and 10 against, such discussion ; and Mr. Buxton thereupon withdrew the motion for the discussion of the clause beginning "And the Curate, *&c.*"

The amendments proposed at the last meeting by Earl Stanhope and the Bishop of Oxford were then considered, and after discussion, a clause was proposed for adoption in the following form (the place for its insertion being left for future consideration) :—

"The directions concerning the daily use of the Church Services are retained, not in the sense of their forming a compulsory rule, but as a witness of the value put by the Church of England on prayers and intercessions, and on the daily reading of the Holy Scriptures, while at the same time much must be left to individual discretion."

After discussion, the question was first put that the clause be adopted down to the words "Holy Scriptures," and upon a division it was agreed to *nemine contradicente.*

Earl Stanhope then moved that the words "while at the same time much must be left to individual discretion" be added to the clause, and upon a division, 3 votes were given for, and 15 against, the addition of the words.

Mr. Perry gave notice of his intention to move hereafter for a re-consideration of the clause.

The Dean of Ely then moved, and the Bishop of St. David's seconded, to add to the paragraph beginning "And the Curate, &c." the following words :—

"But note, that in Parishes in which, owing to the smallness of the population or any other cause, it is deemed impossible to gather a congregation

on ordinary days, it shall not be incumbent upon the Curate on such days to say Morning and Evening Prayer in the Church; and note also that it shall be lawful to use upon week days, not the whole order for Morning and Evening Prayer, but such selections from the same as shall be approved for the purpose by the Ordinary."

After discussion, the Dean of Ely obtained leave to withdraw the first clause of the motion down to the words "in the Church;" and upon the question being put for the adoption of the second clause beginning "And note also, &c." the Bishop of Oxford moved to insert after the words "And note also that," the words "In Churches and Chapels other than Cathedral and Collegiate Churches," but upon a division, 6 votes were given for, and 10 against, the insertion of the words.

A division was then taken upon the original motion, when 12 votes were given for, and 3 against, the adoption of the clause, as follows:—

"But note, that it shall be lawful to use upon week days, not the whole order for Morning and Evening Prayer, but such selections from the same as shall be approved for the purpose by the Ordinary."

Canon Gregory then moved, and Earl Beauchamp seconded, to add the following words to the clause:—

"But in Cathedral or Collegiate Churches, such liberty shall be allowed only in case of the ordinary Morning and Evening Prayer being said on that day."

Upon a division, 10 votes were given for, and 3 against, the addition of the words.

The Commission then adjourned until Thursday, June 3, at 1 o'clock.

Seventy-fourth Meeting.

Thursday, June 3, 1869.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The report, presented at the last meeting of the Committee appointed May 7, to consider the dates to be affixed to the several portions of the Preface, was considered, and upon the motion of the Bishop of Gloucester and Bristol it was agreed, *nemine contradicente*, that it be adopted as follows:—

"That chronological notes to the Prefatory matter be added as follows:

"1. That the notes be added in brackets after the titles.

"2. That the notes be the following:

(*a.*) After the "Preface"
(Prefixed at the revision of 1662.)

(*b.*) After "Concerning the Service of the Church"
(This, with a few unimportant variations, was the Preface till 1662, when it received its present title.)

(*c.*) After "Of Ceremonies, &c."
(Placed at the end of the Book in 1549; transferred to this place at the revision of 1552.)

Mr. Venn then obtained leave to withdraw the following motion, of which he had given (printed) notice:

"That the Orders now standing between the second and third parts of the Preface should be placed with the other 'Orders' at the end of the Preface."

Upon the Order how the Psalter is appointed to be read being read by the Secretary, Lord Ebury moved that the consideration of it be adjourned for a week, in order to enable him to prepare and circulate a paper upon it.

Upon a division, 9 votes were given for, and 4 against, the motion, and the subject was accordingly adjourned.

Order how rest of Holy Scriptures, &c.

It was agreed, *nemine contradicente*, that the consideration of the "Order how the rest of Holy Scripture is appointed to be read" be postponed until after the Report of the Lectionary Committee shall have been considered.

Report of Lectionary Committee.

Mr. Humphry moved, and the Bishop of Oxford seconded, that the report of the Lectionary Committee be taken into consideration at the meeting on June 10.

Mr. Beresford Hope moved as an amendment, which was seconded by Mr. Walpole, that the consideration of it be taken on June 24.

A division was first taken upon the amendment, when 7 votes were given for, and 11 against it.

A division was then taken upon the original motion, when 12 votes were given for, and 7 against it.

Proper Psalms.

Upon the motion of Lord Ebury, it was agreed, *nemine contradicente*, that the consideration of the "Proper Psalms on certain days" be also adjourned.

Moveable Feasts.

The "Tables and Rules for the moveable and immoveable Feasts" were then read by the Secretary.

Upon the motion of the Dean of Ely it was agreed, *nemine contradicente:*

Easter.

"That the question of the correctness of the rule for finding Easter given in the Book of Common Prayer having been introduced by a paper on the subject written by Sir Joseph Napier,* a copy of Sir Joseph Napier's paper be sent to the Astronomer Royal, with the request that he will be kind enough to advise the Commissioners whether it would be desirable to introduce the alteration proposed by Sir Joseph Napier, or whether the Astronomer Royal would recommend any other alteration in the Tables and Rules for finding Easter."

Table of all the feasts.

Upon the motion of Earl Beauchamp, "A Table of all the Feasts that are to observed in the Church of England throughout the year" was taken as read.

Vigils.

Mr. Venn moved, and Mr. Buxton seconded:

"That the List of Vigils be omitted."

To which Mr. Humphry, seconded by Canon Payne Smith, moved as an amendment to substitute in the Clause beginning "Note that if any of these Feast-days, &c." the word "Even" for the word "Fastday."

A division was first taken upon the amendment, when 9 votes were given for, and 10 against it.

A division was then taken upon the original motion, when 5 votes were given for, and 10 against it.

Days of fasting.

The Table of the "Days of Fasting or Abstinence" was then read by the Secretary.

Upon the Rubric commencing "Certain solemn days for which particular Services are appointed" being read, it was agreed, *nemine contradicente*, upon the motion of Earl Stanhope, seconded by Earl Beauchamp, that in conformity with the Act of Parliament the whole Rubric down to the words "King Charles the Second" be omitted.

Queen's Accession.

Earl Stanhope then moved, and Lord Ebury seconded, with reference to the Service appointed on the day of the Queen's Accession:

"That the words at present found in the Book of Common Prayer, as printed by the Queen's Printers, be retained."

The Dean of Ely, seconded by the Bishop of Gloucester and Bristol, moved as an amendment:

"That it is desirable that the following sentence:—'A certain solemn day for which a particular Service is appointed, the Twentieth day of June, being the day on which Her Majesty began Her happy reign,' which does not occur in the Sealed Book, should not in future be printed in the Prefatory matter of the Book of Common Prayer."

Upon a division, 8 votes were given for, and 12 against, the amendment.

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* Vide Appendix, p. 145.

Queen's Accession.

The Bishop of Oxford then moved the following amendment as a resolution :—

"That we do not interfere with the words 'A certain solemn day, &c." now printed in the Book of Common Prayer on the authority of a Royal Proclamation."

Upon a division, 9 votes were given for, and 9 against, the amendment; when his Grace the Chairman gave a casting vote against it.

The original motion of Earl Stanhope was then put from the chair, when the correctness of the last division upon the Bishop of Oxford's amendment being challenged, a second division was taken, but with the same result; and thereupon a division was taken upon the original motion, when 11 votes were given for, and 8 against it.

Table of moveable feasts.

Mr. Beresford Hope then moved, and Earl Stanhope seconded, that the "Table of the Moveable Feasts calculated for Forty Years," and the Table showing "How to find Easter for ever," as printed in the Sealed Book, together with other Tables as printed in modern editions of the Prayer Book, relating to the same subject, be referred to a Sub-Committee for consideration.

Appointment of sub-committee.

Upon a division, the motion was agreed to *nemine contradicente*, and the Deans of Westminster and Ely, Sir Joseph Napier, Mr. Beresford Hope, and Mr. Hubbard were appointed such Sub-Committee.

Mr. Venn then brought forward the motion of which he had given (printed) notice :—

Black Letter days.

"That the Black Letter Saints Days be omitted from the Calendar."

And it being now 4 o'clock the debate was adjourne until the next meeting.

Seventy-fifth Meeting.

Friday, June 4, 1869.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

Black Letter days.

The adjourned debate upon Mr. Venn's motion, which was seconded by Mr. John Abel Smith, was resumed.

The Bishop of Oxford moved as an amendment :—

"That the Black Letter Calendar remain unaltered, but that the reasons for its retention be explained."

Upon a division, 15 votes were given for the amendment, and 7 against it.

Earl Stanhope then moved, and Mr. Humphry seconded :—

"That an explanation of the reasons for the retention of the Black Letter Days be inserted in the Prayer Book; not thereby excluding a fuller argument in the Report, should such be deemed desirable."

To which Canon Gregory moved an amendment, which was seconded by Earl Beauchamp :—

"That it be inserted in the Report, and if a Preface be eventually agreed upon, that it be inserted in it also."

A division was first taken upon the amendment, when 6 votes were given for, and 13 against it.

A division was then taken upon the original motion of Earl Stanhope, when 15 votes were given for, and 2 against it.

The Bishop of Gloucester and Bristol then moved, and Earl Stanhope seconded :—

"That the words to be inserted be subjoined as a note to the 'Calendar with the Table of Lessons.'"

To which Mr. Hubbard moved as an amendment :—

"That they be subjoined as a note after the words 'happy reign,' in the notice of 'a certain solemn day,' &c."

Upon a division, 10 votes were given for, and 8 against, the amendment.

Various proposals as to the form of the words so to be inserted having been made, it was agreed, *nemine contradicente*, on the motion of Earl Stanhope, that the discussion upon them be adjourned, and that in the meantime the several forms suggested be printed and circulated.

Mr. Venn then brought forward the motion of which he had given printed notice, and which was seconded by Canon Payne Smith :—

"That after the 'Ornaments' Rubric a new Rubric be inserted, viz.: that in preaching, a Surplice or Gown may be used as hath been accustomed."

Upon a division, 7 votes were given for, and 13 against, the motion.

The Rubric on the "Order for Morning and Evening Prayer, daily to be said and used throughout the year," was read by the Secretary, and it being now 4 o'clock, the Commission adjourned until Thursday, June 10.

Seventy-sixth Meeting.

Thursday, June 10, 1869.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The Secretary presented a letter from the Rev. W. Nassau Molesworth, dated June 4, making certain suggestions to the Commission; and it was ordered to lie upon the table.

The Secretary read also a reply from the Astronomer Royal,* dated June 8, to the communication addressed to him, in accordance with the resolution adopted at the meeting on June 3.

The letter was ordered to be printed and circulated.

In accordance with the Minute of June 3, the Report of the Lectionary Committee was taken into consideration.

Lord Ebury moved, and Canon Gregory seconded :

"That the alterations proposed in the Report of the Lectionary Committee be referred to the consideration of that Committee."

To which Earl Stanhope, seconded by the Earl of Harrowby, moved as an amendment :—

"That any objections which may be taken to the report be now considered."

Upon a division, the amendment was agreed to *nemine contradicente*.

Mr. Venn moved, and Lord Ebury seconded :—

"That it is expedient to expunge from the calendar of Lessons all chapters taken from the Apocrypha."

After discussion, a division was taken, when 5 votes were given for, and 16 against, the motion.

The Earl of Harrowby then moved, and the Dean of Lincoln seconded :—

"That when a lesson from the Apocrypha is prescribed there ought to be an alternative lesson from the Canonical Scriptures."

Upon the motion of Mr. Perry, the discussion was adjourned at 4 o'clock until the next meeting.

Seventy-seventh Meeting.

Friday, June 11, 1869.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The adjourned debate upon the motion of the Earl of Harrowby was resumed by Mr. Perry.

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* See Appendix, p. 146.

After discussion, the motion was put from the Chair in the following form :—

"That when a Lesson from the Apocrypha is prescribed, a Lesson from the Canonical Scriptures may be substituted."

Upon a division, 10 votes were given for the motion, and 14 against it.

Earl Stanhope then moved, and Mr. Humphry seconded :—

"That in the foot-note appended to p. 4 of the Report, viz., 'Upon special occasions, to be approved by the Ordinary, proper Lessons may, with his consent, be substituted for those which are appointed in the Calendar,' the word 'special' be omitted."

Upon a division, the motion was agreed to *nemine contradicente*.

Earl Stanhope then moved, and Mr. Humphry seconded :—

"That in the same note the word 'other' be substituted for the word 'proper.'"

To which Earl Beauchamp, seconded by the Bishop of Oxford, moved as an amendment :—

"That the word so to be substituted be the word 'special.'"

A division was first taken upon the amendment, when 9 votes were given for, and 12 against it.

The original motion, to substitute the word "other" was then agreed to, *nemine contradicente*.

Upon the motion of Earl Stanhope, seconded by Canon Payne Smith, it was agreed, *nemine contradicente*, to transfer the note so amended from p. 4 to p. 17, at the end of the revised Table of Daily First and Second Lessons.

Mr. Venn then called attention to the question :—

Whether the principle of shortening the Lessons had not been carried too far, so as to interfere with the full force of the passages retained ?

as *e.g.* In the lessons for Easter Day and Ash Wednesday.

1st Sunday in Lent, Morning, 1st Lesson, Gen. xix. v. 13.

2nd Sunday in Lent, Morning, 1st Lesson, Gen. xxvii.

23rd Sunday after Trinity, Evening, 1st Lesson, Joel ii. v. 21.

Circumcision, Evening Service, 2nd Lesson, Col. viii. to v. 18.

Epiphany, Evening Service, 1st Lesson, Isa. xlix. v. 13 to 24.

Conversion of St. Paul, Morning, 2nd Lesson, Gal. i. v. 11.

Mr. Venn then moved, and the Earl of Harrowby seconded, "To refer back the revised Lessons appointed for Easter Day to the Lectionary Committee."

Upon a division, only 2 votes were given for the motion.

Mr. Venn next called attention to the question:—

Whether duplicates of the Lessons should not be replaced by new Lessons ?

as *e.g.* Isa. xi. for 2nd Sunday in Advent and Whitsun Day.

Heb. xii. for Ash Wednesday and All Saints.

Dan. vii. for 22nd Sunday after Trinity and Ascension Day.

Isa. vi. for Trinity Sunday and St. John's Day.

Rev. i. do. do.

and moved that these Lessons be referred back to the Lectionary Committee for re-consideration ; but, after discussion, the motion was, by leave, withdrawn.

Mr. Venn also called attention to the question:—

Whether some proper Lessons be sufficiently appropriate for the service ?

as *e.g.* Annunciation, Gen. iii.

Ash Wednesday, Heb. xii.

Easter Day, Rev. i.

and moved that the Lessons appointed for the Annunciation and for Ash Wednesday be referred back to the Lectionary Committee ; but, after discussion, the motion was, by leave, withdrawn.

Mr. Venn then called attention to the questions :— Lectionary.

(*a.*) Whether the second series of Lessons for Evening Service on Sundays should be allowed as alternatives at the second services ?

(*b.*) Whether, if there be a third service, the Second Lesson should be restricted to the Four Gospels ?

Mr. Beresford Hope then brought forward the motion of which he had given (printed) notice, and which was seconded by Canon Payne Smith :—

"To add at the end of the note at the bottom of page 3 of the Report, after the word 'Minister,' the words 'except on those Sundays for which alternative Second Lessons are specially appointed in the above table.'"

The motion was agreed to *nemine contradicente*.

Mr. Walpole then moved :—

"That the Book of Tobit be altogether omitted from the Calendar." Book of Tobit.

Upon a division, 13 votes were given for, and 11 against, the motion, which was declared accordingly carried ; and it was agreed, *nemine contradicente*, to refer back to the Lectionary Committee to select other Lessons for those days on which Lessons from the Book of Tobit had been appointed.

Upon the motion of the Bishop of Chester in was agreed, *nemine contradicente*, to insert in the first foot note on p. 3 of the Report the words "appointed in the above Table," before the words "for the Twenty-seventh Sunday after Trinity."

Mr. Venn then moved, and Mr. Walpole seconded, to refer back to the Lectionary Committe the Lessons appointed to be "read at the discretion of the Minister in the Order for the Burial of the Dead :" Lessons in Burial Service.

But, after discussion, the motion was, by leave, withdrawn.

The Earl of Harrowby moved, and the Archbishop of Armagh seconded :—

"To insert after the words 'discretion of the Minister' the words 'on suitable occasions, or where, by reason of the number of Funerals, it is desirable to have a Second Lesson.'"

Upon a division, 4 votes were given for, and 10 against, the motion.

Earl Stanhope then gave notice that at the next meeting he should move :—

"That the Lessons appointed for the 2nd of July, and also for the 13th of December, containing 1 Epistle St. John, chapter v., be likewise referred to the reconsideration of the Lectionary Committee."

Earl Stanhope gave also notice that he should move :—

"That the Report of the Lectionary Committee, as amended, be approved and adopted."

The Commission then adjourned until Thursday, June 24, at 1 o'clock.

Seventy-eighth Meeting.

Thursday, June 24, 1869.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

It was ordered, after a division, by 9 to 6 votes, that in consequence of the pressure of public business the meeting to-morrow be only from 12 to 2 o'clock.

Upon the motion of the Dean of Ely, the Minute adopted on April 16, with reference to Proper Psalms to be substituted on special occasions, was read by the Secretary; and it was agreed that upon a revision such Minute should be considered as open to amendment. Proper psalms.

Earl Stanhope then brought forward, in an amended form, the motion of which notice was given at the last meeting, and which was seconded by Mr. John Abel Smith :— Lectionary Committee Report.

"That the Commission do now proceed to revise

Lectionary.

the Report of the Lectionary Committee as regards the 2nd of July and 13th of December, with the view of omitting 1 Epistle St. John, Chapter v., from the service of those days."

After discussion, the motion was, by leave, withdrawn; the Dean of Westminster undertaking to prepare some note or other form of dealing with the question raised by Earl Stanhope, for consideration at a future meeting.

The Report of the Lectionary Committee, as revised in accordance with the Minute adopted at the last meeting, was presented by the Bishop of Oxford.

Earl Stanhope then moved, and the Bishop of Oxford seconded:—

"That the Report of the Lectionary Committee, as amended, be approved and adopted.

Upon a division, 18 votes were given for, and 1 against, the motion.

Black Letter days.

The discussion adjourned from June 4, on the form of the note to be appended with reference to the Black Letter Days, was resumed; and the several forms suggested, which had been printed and circulated, were considered.

After discussion, it was agreed that the question should be put in the following form, upon the motion of the Dean of Ely, seconded by the Bishop of Gloucester and Bristol:

"Note.—That some other days, commonly called Black Letter Days, are marked in the Calendar, yet the above-mentioned are the only Feasts, Fasts, and Solemn Days appointed to be observed in the Church of England throughout the year."

Mr. Perry moved as an amendment, and Mr. Walpole seconded, to substitute in the Dean of Ely's motion, after the word "Fasts," the words "And Holy days appointed by the Church of England to be observed throughout the year;" but upon a division the amendment was lost.

Mr. Walpole then moved, as an amendment, to omit, in the Dean of Ely's motion, the words "commonly called the Black Letter Days," and also the words "in the Church of England."

Upon a division 11 votes were given for, and 7 against, the amendment, which was declared accordingly carried, and the note was provisionally adopted as follows:

"Note.—That although some other days are marked in the Calendar, yet the above-mentioned are the only Feasts, Fasts, and Solemn Days appointed to be observed throughout the year."

Postponed Rubrics.

The consideration of the several postponed Rubrics was then taken.

Division of Services.

Mr. Perry moved that the New Rubric on the Division of Services, adopted January 27, 1869, be inserted after the Ornaments Rubric; but it was agreed that the consideration of the motion be further postponed until the final revision of the Rubrics.

Order for Morning Prayer.

Canon Gregory moved, and Lord Ebury seconded:

"That the following New Rubric be inserted after the Rubric before the Order for Morning Prayer."

"When the Morning Prayer is said alone, a sermon may follow the Third Collect, or the conclusion of the service."

Upon a division, 11 votes were given for, and 2 against, the motion.

Canon Gregory therefore withdrew the further motion, of which he had given notice, viz. to add to such new Rubric the following words:

"When there is an interval between this Service, the Litany, and the Order for Holy Communion, there may be a sermon in any such interval, or at such other time as may be approved by the Ordinary."

Lord Ebury then moved to add to the First Rubric the words:

"And all the Prayers and Thanksgivings at Morning and Evening Services, the Litany, and the Order of the Holy Communion, shall be said in an audible voice by the Minister and people together."

But the motion was not seconded.

Lord Ebury called attention to the words at the end of the Exhortations in Morning and Evening Service, "Saying after me," but no motion was made with regard to them.

The Dean of Westminster moved, and Mr. Beresford Hope seconded:

"That a new Rubric, postponed from June 19, 1868, be inserted at the end of the Service, with a view to a shorter Service, such as now takes place in London Churches and College Chapels."

But it being now 4 o'clock, the discussion was adjourned until the next meeting.

Seventy-ninth Meeting.

Friday, June 25, 1869.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

Upon the motion of Earl Beauchamp, it was ordered that in consequence of the Committee of the House of Lords on the Irish Church Bill being fixed for next week, the Commission, at its rising, do adjourn until Thursday, July 8.

The Bishop of Oxford then moved that on July 8 the Commission do adjourn until Thursday, July 15, to which the Dean of Ely moved as an amendment, that the Commission do meet on Friday, July 9, and upon a division 9 votes were given for, and 4 against, the amendment.

The discussion adjourned from the last meeting upon the New Rubric proposed by the Dean of Westminster was resumed; and the Dean of Westminster moved and Mr. Beresford Hope seconded:—

"To add at the end of the First Rubric the words 'may say the Exhortation following the said Sentences' for the words 'shall say that which is written after the said Sentences.'"

Upon a division, 11 votes were given for, and 3 against, the motion; and the New Rubric was provisionally adopted accordingly.

The Dean of Westminster also moved:—

1. "That when the Communion service is read with the Litany, or the ordinary Morning and Evening Service, the prayers for the Queen may be omitted, and also the Prayer for the Church Militant."
2. "That when the Communion service is read twice in the day, it shall be lawful to begin with the Offertory sentences."

After discussion, it was agreed that the consideration of the motion be postponed until such time as the Rubrics in the Communion Office come up for revision.

Lord Ebury moved, and Mr. Humphry seconded:—

"That the suggestions contained in the various papers now on the table, for the revision of the reading of the Psalter, be referred to a Select Committee."

Upon a division, only 2 votes were given in favour of the motion.

Mr. Buxton moved:—

"That a Sub-Committee be appointed to consider the feasibility of so arranging the Prayers of the Morning Service that, as far as possible, they should follow each other in the order in which they are actually used."

After discussion, the motion was, by leave, withdrawn.

Mr. Venn having called attention to the Rubric before the "Prayers and Thanksgivings upon several occasions," the Bishop of Oxford gave notice that he would move to substitute in such Rubric the words "which may be" for the words "to be" before the word "used."

The consideration, postponed from July 10, 1868, of the question involved in the words "said or sung," was then taken; but it was agreed that the subject

be further postponed until such time as the Resolution referred to in an Amendment carried on April 29 last upon the motion of Mr. Walpole, with regard to the last paragraph of that part of the Preface beginning "Concerning the Service of the Church," should be discussed.

Mr. Walpole gave notice that hereafter he should move for the insertion of a New Rubric to the following effect:—

"Such Psalms, Hymns, and Anthems may be used as may be approved by the Ordinary."

Canon Gregory moved, and Canon Payne Smith seconded:—

"To insert the following New Rubric after the First Rubric in the Order for Evening Prayer:

'When there is a Sermon, it may follow the Third Collect or the conclusion of the Service.'"

Upon a division, 6 votes were given for, and 10 against, the motion.

Mr. Humphry moved to add to the Rubric after the '*Magnificat*' the words:

"Except on September 23, when it is read in the Second Lesson."

Upon a division, 2 votes were given for, and 8 against, the motion.

Mr. Buxton moved, and Lord Ebury seconded:—

"To omit all the Rubric before the Athanasian Creed, except the words 'The Confession of our Christian Faith, commonly called the Creed of St. Athanasius.'"

Upon a division, 4 votes were given for, and 12 against, the motion.

Earl Stanhope then moved, and the Dean of Westminster seconded:—

"To omit in the Rubric before the Athanasian Creed the word 'shall,' and to substitute the word 'may.'"

Earl Beauchamp moved as an amendment:—

"That a note explanatory of the difficulties commonly felt be appended to the Athanasian Creed."

It being now two o'clock, the debate was adjourned until the next meeting.

Eightieth Meeting.

Thursday, July 8, 1869.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The Secretary presented a letter from the Home Office, dated June 25, with an enclosure from the Treasury, requesting to be made acquainted with the specific reasons for desiring that the Black Letter Prayer Book of 1636 should be photo-zincographed.

The Dean of Ely presented a paper, stating the reasons referred to, which, on the motion of Earl Beauchamp, was, after a division, by 13 votes to 1, ordered to be printed, and considered at a future meeting.

Upon the adjourned debate, on the motion of Earl Stanhope, with reference to the Athanasian Creed, being resumed, Earl Beauchamp obtained leave to withdraw the amendment moved by him at the last meeting.

Upon the motion of the Bishop of Oxford, the Minutes of June 26, 1868, and Jan. 28, 1869, on the Athanasian Creed, and on the provisional decisions of the Commission, and, upon the motion of the Dean of Westminster, the Minutes of June 19, 1868, and of June 25, 1869, with reference to the First Rubric in the Order for Morning Prayer, were read by the Secretary.

Sir Robert Phillimore then moved, and Canon Gregory seconded:—

"That the further consideration of the Rubric before the Athanasian Creed be deferred until such time as the Report shall be discussed."

Upon a division, 8 votes were given for, and 11 against, the motion. **Athanasian Creed.**

After discussion, a division was taken upon the original motion of Earl Stanhope, when 9 votes were given for, and 13 against it.

The Earl of Harrowby gave notice that upon the consideration of the Report he should move:—

"That a passage be inserted in the Report, assigning the reasons for retaining the use of the Athanasian Creed, and recommending that a note be appended to it to meet the difficulties commonly felt as to the use of it; and that the note be suggested in the following form: Note.—By the use of the Creed it is not intended to express any opinion as to the condition of those who cannot assent to every dogmatical statement therein contained."

In accordance with the Minute of June 24, the Dean of Westminster brought up the form of the note, which was seconded by Earl Stanhope, to be placed in the Calendar to the Lessons for July 2 and Dec. 13. **Lectionary.**

"Omitting v. 7 in 1 John v., and in v. 8 the words 'in earth,' which are not found in the ancient manuscripts, and are marked for omission in the ancient authorized English versions."

Upon a division, 6 votes were given for, and 9 against, the motion.

The consideration of the Rubric before the Litany, postponed from Dec. 10, 1868, was then taken, and Mr. Perry, seconded by Earl Beauchamp, moved to substitute after the words "sung or said," for the existing words, the words "upon Wednesdays, Fridays, the Rogation Days, and on other Days when it shall be commanded by the Ordinary or found convenient by the Minister." **Litany.**

Mr. Venn moved as an amendment, which was seconded by Canon Gregory:—

"That the further consideration of the motion be postponed until the final revision of Rubrics."

After discussion, Mr. Perry accepted the amendment, and withdrew his motion accordingly.

Eighty-first Meeting.

Friday, July 9, 1869.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

Mr. Buxton rose to move the following Resolution, of which he had given (printed) notice: **Shorter services.**

"That such alterations should be made in the Rubrics as would enable the Minister to shorten the services on Sundays, as well as on Week Days: Provided only, that all the Prayers now read in the Morning and Evening Services must be read on Sunday at least once in each month."

Various objections being taken to the question being discussed in that form, Mr. Buxton withdrew the motion.

Postponed Rubrics.

The further consideration of the several postponed Rubrics was then resumed. **Public baptism.**

Earl Beauchamp moved, and Canon Gregory seconded:

To insert the following as a new Rubric after the Litany:—

"Note.—That in Churches where the Litany is said in the afternoon, the Curate may immediately thereafter minister Public Baptism, and openly instruct in some portion of the Church Catechism so many children of the parish as may be sent unto him."

The Dean of Ely moved as an amendment, which was seconded by Mr. Hubbard, that in lieu of a new Rubric, as proposed, the Third Rubric in the Ad-

Public baptism. ministration of Public Baptism of Infants be amended, and that after the words "ready at the font," the words be "either immediately after the last Lesson at Morning or Evening Prayer, or at the conclusion of the Litany when the Litany is used as a separate Service"; and also that the First Rubric after the Catechism be amended, and that after the words "Second Lesson at Evening Prayer" the words be inserted "or at the conclusion of the Litany, when the Litany is used as a separate Service."

Earl Beauchamp having accepted the amendment, it was agreed to *nemine contradicente*, with the proviso that its adoption is not to preclude the further consideration of the Rubrics in the Ministration of Public Baptism and after the Catechism respectively.

Holy Communion.

Note on first three Rubrics.

The consideration of the note to be inserted in the Preface explanatory of the first three Rubrics in the Order for the Administration of the Holy Communion, adjourned from May 29, 1868, on the motion of the Dean of Ely, was then taken, but, in the absence of the Bishop of Oxford, who had on that day proposed a form of such explanatory note, the subject was adjourned until the next meeting.

The Bishop of Gloucester and Bristol, seconded by the Earl of Harrowby, moved :—

Rubric before third exhortation.

"To insert in the Rubric before the Third Exhortation, after the word 'communion,' the words '(those who so desire having had opportunity to withdraw, and)'"

Upon a division, 13 votes were given for, and 2 against, the motion ; the Earl of Harrowby giving notice that at the final revision he should ask leave to move the insertion of the following new Rubric, postponed from June 19, 1868 :

"A sufficient interval shall be allowed to enable such of the congregation to withdraw as do not intend to communicate."

Mr. Hubbard moved :—

"To insert in the sentence beginning "Therefore with angels and archangels, &c.," the words, "Here shall the people join in singing," as a new Rubric before the words "Holy, Holy, Holy."

Upon a division, 6 votes were given for, and 9 against, the motion.

Mr. Perry moved, and the Dean of Ely seconded :—

"That the sentence beginning 'Holy, Holy, Holy,' be made a separate paragraph, as in the Prayer Books of 1549 and 1552."

Upon a division, 7 votes were given for, and 7 against, the motion ; when his Grace the Chairman gave a casting vote against it.

Third Rubric at end of office.

Mr. Hubbard moved that in the Third Rubric at the end of the Service the words "Three (or two" be substituted for the words "Four (or three."

After discussion, it was agreed that the further consideration of the question be postponed until the Report be discussed.

Offertory sentences.

The Dean of Westminster moved and Canon Payne Smith seconded :—

"That it shall be lawful on special occasions, sanctioned by the Ordinary, to begin with the Offertory Sentences."

Upon a division, 6 votes were given for, and 7 against, the motion.

Collect, epistle, &c.

The Dean of Westminster then moved that :—

"It shall be lawful on special occasions, sanctioned by the Ordinary, to begin with the Collect, Epistle, and Gospel."

Upon a division, 10 votes were given for, and 4 against, the motion.

Prayer for the Queen.

The Dean of Westminster then moved, that in the Rubric beginning "Then shall follow," &c., after the words "for the Queen" there be added the words "(except when the Queen has been already prayed for in the service immediately preceding)"

Upon a division, 8 votes were given for, and 1 against, the motion.

Rubrics after offertory sentences.

Mr. Perry moved, and Canon Gregory seconded, that the first Rubric after the Offertory sentences be amended as follows :—

"Whilst these sentences are in reading, the Deacons, Churchwardens, or other fit persons appointed for that purpose, shall receive the Alms for the poor, and other devotions of the people, and reverently bring them to the Priest ; who shall humbly present and place them upon the Holy Table in a decent Basin to be provided by the parish for that purpose."

Upon a division, 10 votes were given for, and 2 against, the motion.

Mr. Perry moved, and Canon Gregory seconded :—

To insert in the succeeding Rubric the words "or during the Offertory" after the word "then."

Upon a division, 2 votes were given for, and 8 against, the motion.

Mr. Perry moved, and Mr. Hubbard seconded :—

To insert in the same Rubric after the words "bread and wine" the words "(to which may have been added a little pure and clean water.)"

Upon a division, 2 votes were given for, and 9 against, the motion.

Mr. Perry moved :—

To add after the words, "Let us pray for the whole state of Christ's Church, &c.," the words [*When any desire the Prayers of the Congregation, the following may be added,* "and especially for ——— (*or* him, *or* her, *or* them), for whom our Prayers are desired."]

Also to insert in the Prayer, after the word "adversity," the following :—[**especially* ——— (*or* him, *or* her, *or* them,) *for whom our Prayers are desired.*]

Also to put in the margin of the Prayer, against the word "adversity" the following note :—*This to be said when the Prayers of the Congregation are desired.

But the motion was not seconded.

Mr. Perry moved :—

To omit the following Rubric :—"And if there be not above twenty persons in the parish of discretion to receive the Communion ; yet there shall be no Communion except four (or three at the least) communicate with the Priest."

But it was agreed that the further consideration of the Rubric be postponed until the final revision of Rubrics.

Mr. Perry moved, and Canon Gregory seconded :—

"That the second Rubric in the Ministration of Public Baptism of Infants be amended as follows :—

"And note that there shall be for every male child to be baptised at least one Godfather, and for every female, at least one Godmother."

Mr. Venn moved as an amendment, which was seconded by Mr. Humphry :—

1. In the second Rubric, to prefix the words, "It is expedient that there be," &c.
2. At the end of the Rubric to add, "Yet if the parent do earnestly desire it, the child may be baptised upon the suretyship of the parent or parents, or of some other near relations or friends."

Various other amendments being proposed, and it being now four o'clock, it was ordered, on the motion of Earl Beauchamp, that they be printed for consideration at the next meeting.

The Dean of Ely gave notice that on Friday, July 16, he should bring forward a motion on the subject of the Lectionary.

Upon the motion of the Dean of Ely, Mr. Walpole and the Deans of Westminster and Ely were appointed a Select Committee to settle the terms of the answer to be sent to the Treasury on the subject of the Black Letter Prayer Book of 1636 ; and the Committee subsequently met, and agreed upon such answer, which the Secretary was instructed to forward to the Treasury.

Mr. Hubbard gave notice that at the next meeting he should call attention to the subject of the Final Report.

Eighty-second Meeting.

Thursday, July 15, 1869.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

In accordance with the notice given at the last meeting, Mr. Hubbard called attention to the subject of the Final Report of the Commission; and upon the motion of Earl Stanhope, seconded by Mr. Beresford Hope, it was agreed unanimously :—

"That Mr. Walpole be respectfully requested to draw up a statement, as a basis of the Final Report, of the grounds which have weighed with the Commission as to the changes in the Rubrics which they are prepared to recommend, using his own discretion as to the form, and to circulate such Report in draft among the members of the Commission, not later, if possible, than the 1st of October."

And Mr. Walpole thereupon undertook the task thus proposed to him.

The adjourned debate upon the Second Rubric in the Ministration of Public Baptism was then resumed.

The consideration was first taken of the amendment moved by Sir Travers Twiss, which was seconded by Mr. John Abel Smith, viz. :—

"To omit the Second Rubric altogether."

Upon a division, 4 votes were given for, and 12 against, the amendment.

Mr. Hubbard moved, and the Bishop of Gloucester and Bristol seconded :—

"To add to the Second Rubric the following words :

"'But, in case of need, it shall suffice that there shall be for every male child one Godfather, and for every female child one Godmother, and that both or either of the parents of the child may be Sponsors.'"

After discussion, it was agreed, *nemine contradicente*, to adopt the amendment proposed by Mr. Venn, so far as to insert the words, "It is expedient that there be" in the existing Rubric, and also the principle of there being only one Sponsor for each child. It was also agreed, upon a division, by 14 to 1 votes, to adopt the principle of a parent acting as the Sponsor, the exact words of the amended Rubric being left to be determined until after a discussion could be taken upon the following amendment, moved by Earl Beauchamp, and seconded by the Bishop of Oxford, viz. :—

"To add to the Second Rubric the words :—

"But if it shall happen that a Sponsor cannot be had, the Minister shall not on that account deny the Sacrament to the child, but he shall omit the Exhortation 'Dearly beloved, ye have brought this child,' &c., and all that followeth after until the prayer 'O Merciful God;' and he shall also omit the Exhortation 'Forasmuch as this child,' &c."

Upon a division, 9 votes were given for, and 6 against, the amendment, and the words were added to the existing Rubric, which was then, upon the motion of Mr. Hubbard, after a division, by 10 votes for and 1 against it, amended as follows :—

"And note, it is expedient that there shall be for every Male child to be baptised two Godfathers and one Godmother, and for every Female one Godfather and two Godmothers; nevertheless, when three or even two Sponsors cannot be found, one shall suffice. Parents may be Sponsors for their own children."

Mr. Hubbard gave notice that hereafter he would move that the resolution be rescinded, which was adopted on the motion of Earl Beauchamp, to add certain words to this Rubric.

The Earl of Harrowby moved to insert in the Third Rubric after the words "Evening Prayer" the words "or where, by reason of the great number of Baptisms, it should be desirable at other times, with the consent of the Ordinary." **Public Baptism.**

Mr. Humphry also moved :—

"To insert after the words 'Evening Prayer' the words 'or at such other time.'"

The Earl of Harrowby having accepted the form of words proposed by Mr. Humphry, a division was taken upon Mr. Humphry's motion, when 7 votes were given for, and 1 against it.

Eighty-third Meeting.

Friday, July 16, 1869.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

The Bishop of Gloucester and Bristol gave notice that at the next meeting he would move :— **Second Rubric.**

"That the addition to the Second Rubric in the Ministration of Public Baptism of Infants, provisionally adopted July 15, 1869, be reconsidered in connexion with the whole subject of Godfathers and Godmothers as required by the present discipline of the Church of England; and that special notice be given by the Secretary to all the Members of the Commission of the day on which the subject will be discussed."

In accordance with the notice given at the meeting on July 9, the Dean of Ely brought forward the following motion, which was seconded by the Earl of Harrowby :— **Lectionary.**

"That, it being found impracticable to present to Her Majesty during the present Session of Parliament, a Third Report upon the Ritual and Rubrical questions referred to the Commissioners, it is nevertheless desirable to present a Report, which shall contain the proposed new Lectionary, with such introductory remarks as shall explain the reasons why the Commissioners have thought it right to report upon a subject to which their attention is commanded by Her Majesty '*after*' they have completed and reported on the matters referred to in the former part of the Commission, together with any other remarks which the Commissioners may think it desirable to introduce into such Report."

To which Mr. Walpole, seconded by the Bishop of Oxford, moved the following amendment :—

"That copies of the proposed Lectionary as settled by the Lectionary Committee be confidentially circulated among such persons as the Commissioners may approve, for their confidential opinion thereupon."

Upon a division, 9 votes were given for, and 3 against, the amendment.

It was then agreed, *nemine contradicente*, upon the motion of Mr. Walpole, seconded by the Bishop of Gloucester and Bristol, "that copies of the Report of the Lectionary Committee be so sent to the Bishops of the United Church of England and Ireland, Deans of Cathedrals in England, and the Theological Professors at Oxford, Cambridge, and Dublin, and Mr. Walpole undertook to draft a Circular Letter to be sent with such copies." **Circulation of Lectionary Report.**

Mr. Beresford Hope then moved, and the Bishop of Gloucester and Bristol seconded :— **Preface.**

"That in the opinion of the Commission it is desirable to throw the reasons for its changes in the Rubrics in the form of a Report, rather than of a Preface to the Book of Common Prayer."

The Earl of Harrowby moved the previous question as an amendment, and upon a division, 10 votes were given for, and 7 against, the amendment.

The consideration of the several postponed Rubrics was then resumed.

Holy Communion. First three Rubrics.

The consideration of the Note to be inserted in the Preface explanatory of the first three Rubrics in the Order for the Administration of the Holy Communion, adjourned from July 9, was resumed by the Dean of Ely; but, upon the motion of the Bishop of Oxford, it was agreed that the question be further postponed until such time as the Report is considered.

Public Baptism.

Mr. Venn moved, and Canon Payne Smith seconded:—

"To insert in the Third Rubric, in the Ministrations of Public Baptism, and in the Rubric before the First Exhortation, after the words Godfathers and Godmothers, the words 'or Sponsors.'"

Upon a division, 5 votes were given for, and 6 against, the motion.

Mr. Venn moved, and Mr. Buxton seconded:—

"To omit in the Rubric before the last Exhortation the words 'to the Godfathers and Godmothers.'"

Upon a division, only 2 votes were given in favour of the motion.

Immersion.

The Dean of Westminster called attention to the question postponed from December 10, 1868, of "immersion" in the Rubric before the naming of the child, but no motion was made on the subject.

Private Baptism.

Mr. Perry moved:—

"To substitute in the Rubric, beginning 'Then shall the Priest demand, &c.' in the Ministration of Private Baptism, the words 'Godparent or Godparents' for the words 'Godfathers or Godmothers.'"

But the motion was not seconded.

Mr. Perry then withdrew the motion of which he had given (printed) notice, to substitute the same words in the Rubric before the Exhortation.

Mr. Perry moved, and Mr. Beresford Hope seconded, that, after the "Exhortation," there be inserted this new Rubric following:—

"Then shall he add the direction as to Confirmation used in the Ministration of Public Baptism of Infants."

The motion was agreed to *nemine contradicente*.

Mr. Venn moved, and Mr. Buxton seconded:—

"To substitute in the title for the words 'in houses' the words 'in cases of necessity.'"

Upon a division, 5 votes were given for, and 9 against, the motion.

Mr. Venn then withdrew the motion of which he had given printed notice, to add in the Second Rubric, after the words, "But when need shall compel them so to do," the words "or when the Child is brought to church without sureties then may baptism," &c.

Adult Baptism.

Mr. Perry moved:—

"To substitute in the Ministration of Baptism for such as are of Riper Years, the 'Godparent or Godparents,' for the words 'Godfathers and Godmothers."

But it was agreed that the question be reserved, with liberty to Mr. Perry to bring it forward again upon the final revision of Rubrics.

Confirmation.

Mr. Venn moved, that in the Rubric before the imposition of hands, in the Order of Confirmation, the words "one or more" be substituted for the words "every one severally."

Mr. Humphry moved as an amendment, which was seconded by the Dean of Westminster, to insert in the Prayer the words "or these thy servants or these thy children," and Mr. Venn having accepted the amendment, a division was taken upon it, when 6 votes were given for, and 10 against it.

The Dean of Westminster moved, and the Earl of of Harrowby seconded, to substitute in the final Rubric the words "It is expedient that" for the word "And."

Upon a division, 8 votes were given for, and 9 against, the motion.

Matrimony.

Earl Stanhope brought forward the motion postponed from February 17, 1869:—

"That Banns be published by being affixed to the Church door: and that any objections intended to be made, be made in writing to the Curate."

Lord Ebury seconded the motion, and upon a division, 9 votes were given for, and 7 against it.

The Dean of Westminster moved, and Canon Payne Smith seconded, To add at the end of the third Rubric the words "after this sort."

To which Earl Stanhope moved as an amendment:—

"To substitute for the words 'after this sort' the words 'this Exhortation or some part thereof.'"

It being now 4 o'clock, the discussion was adjourned until the next meeting.

The Bishop of Oxford gave notice, that on the consideration of the Report he should call attention to the question of placing the Athanasian Creed, with the Articles of Religion, at the end of the Book of Common Prayer.

Eighty-fourth Meeting.

Thursday, July 22, 1869.

The Archbishop of Canterbury in the Chair.

The Minutes of the last meeting were read and confirmed.

On the motion of Mr. Walpole, seconded by Mr. Beresford Hope, it was agreed that copies of the proposed new Lectionary be also sent to the Theological Professors in the University of Durham.

The Bishop of Gloucester and Bristol brought forward the motion of which he had given notice at the last meeting, and which was seconded by Mr. Hubbard, with reference to the Second Rubric in the Ministration of Public Baptism, and, after discussion, the motion was agreed to *nemine contradicente*.

The adjourned debate upon the amendment proposed in the Third Rubric in the Solemnization of Matrimony was resumed, and, after discussion, a division was taken upon the amendment of Earl Stanhope, when 14 votes were given for, and 5 against, the addition to the Rubric, after the word "say," of the words "this Exhortation or some part thereof."

The Archbishop of Armagh then moved, and the Bishop of Gloucester and Bristol seconded, to add to the words just adopted the words "always concluding with the last paragraph, 'It was ordained, &c.'"

Upon a division, 10 votes were given for, and 7 against, the motion.

Lord Ebury moved, and Mr. Buxton seconded, to insert as a new Rubric in the Litany, preceding the Lord's Prayer, the following words:—

"When the Litany is used in conjunction with any other service the minister may at his discretion omit all that follows to the prayer 'We humbly beseech thee, O Father.'"

Upon a division, 3 votes were given for, and 13 against, the motion.

Earl Beauchamp stated that he had made inquiry, and that the Admiralty regulations did not in any way affect the Rubrics as they at present stand in the Forms of Prayers to be used at sea.

Mr. Walpole moved, and Mr. Hubbard seconded, that:—

"Such Psalms, Hymns, or Anthems may be used as shall be approved by the Ordinary, subject to an appeal to the Archbishop of the province."

The Earl of Harrowby moved as an amendment:—

"That the Ordinary shall have power to prohibit the use of any unauthorized version of the Psalms, Anthems, and Hymns that may be introduced into the service of any church, with an appeal to the Archbishop."

A division was first taken upon the amendment, when 5 votes were given for, and 11 against it.

A division was then taken upon the original motion, when 10 votes were given for, and 8 against it.

The Dean of Westminster gave notice that upon the revision of Rubrics he should call attention to the question:—

"1. Of the Preface to the Commination Service.
2. Of the Rubric before the Burial Service.
3. Of the Rubric on the Psalter."

Mr. Beresford Hope proposed, and the Archbishop of Armagh seconded, a vote of thanks to his Grace the Chairman for the manner in which he had presided over the deliberations of the Commission, and it was carried unanimously.

It being now 4 o'clock, the Commission adjourned until such day in November as his Grace the Chairman should appoint.

Eighty-fifth Meeting.

Wednesday, November 2, 1869.

The Archbishop of Canterbury in the Chair.

After Prayer said by the Archbishop, the Minutes of the last meeting were read and confirmed.

The Secretary reported that answers to the Circular Letter ordered to be sent, together with copies of the Report of the Lectionary Committee, to the Bishops and other Dignitaries, had been received by him from the Bishops of Worcester, Llandaff, and Meath, the Deans of St. Paul's, Salisbury, and Exeter, Professors Bright, Ogilvie, Heurtley, Swainson, and Lee.

Upon the motion of Mr. Walpole, seconded by the Earl of Harrowby, it was ordered that the letters be printed for circulation, and be referred to the Lectionary Committe.

It was also ordered that a memorial from certain clergy in the diocese of London on the subject of the Apocrypha be printed.

The Draft Report, prepared by Mr. Walpole in accordance with the Minute of July 15, together with the First Schedule thereto, was laid upon the table.†

The general order of proceedings was then discussed; and it having been agreed, upon the motion of the Bishop of Oxford, seconded by Canon Gregory, that the days of future meetings should be first settled, it was ordered that meetings be held on Wednesday, November 24, and on Wednesday and Thursday, December 1 and 2.

Earl Beauchamp then moved, and the Bishop of Gloucester and Bristol seconded:

"That on November 24 and December 1, 2, the Commission consider the First Schedule to the Report; and that the conclusions then arrived at be not re-opened, except with the consent of two-thirds of the Commission."

To which Earl Stanhope, seconded by Mr. Perry, moved as an amendment to substitute in such motion the words "Commissioners present," for the word "Commission."

A division was first taken upon the amendment, when 9 votes were given for, and 10 against it.

A division was then taken upon the original motion, when it was agreed to *nemine contradicente*.

The Earl of Carnarvon then moved, and was seconded by Canon Gregory, to add the following rider to the motion:—

"That the consideration of the Report be not proceeded with on any of those days."

Upon a division, 8 votes were given for, and 10 against, the motion.

The consideration of the First Schedule to the Draft Report, and of the Rubrics provisionally adopted as set forth therein, was then taken.

Upon the motion of Mr. Perry, seconded by the Bishop of Oxford, it was resolved that the following words: "*Prefixed at the revision of* 1662." provisionally adopted on June 3, 1869, be inserted in square brackets in a line immediately under the words "The Preface."

It was also resolved that the words, "*This with a few unimportant variations was the Preface till* 1662, *when it received its present title.*" provisionally adopted on June 3, 1869, be in like manner inserted in a line immediately under the words "Concerning the Service of the Church."

† Vide Appendix, p. 148.

Preface.

The question, reserved from April 29, 1869, of a note explanatory of the paragraphs in the Preface commencing "And forasmuch as nothing, &c." was then considered, and on the motion of Earl Beauchamp, seconded by Mr. Perry, it was resolved, *nemine contradicente*, that no such explanatory note be inserted.

The following words, provisionally adopted on May 13, 1869, were read by the Secretary:—

Daily service.

"The directions concerning the daily use of the Church Services are retained, not in the sense of their forming a compulsory rule, but as a witness of the value put by the Church of England on prayers and intercessions, and on the daily reading of the Holy Scriptures."

Mr. Perry moved, and Mr. Beresford Hope seconded, that these words be omitted; but upon a division 5 votes were given for, and 10 against, the motion.

Canon Gregory moved, and Mr. Perry seconded, to omit the words "not in the sense of their forming a compulsory rule;" but upon a division 4 votes were given for, and 10 against, the motion.

Various verbal amendments having been agreed to, it was resolved, upon a division, by 12 to 4 votes, that the words stand as follows:—

"*The directions concerning the daily use of the Church Services are retained, not as a compulsory rule, but as a witness to the value put by the Church on daily prayers and intercessions, and on the daily reading of the Holy Scriptures.*"

The Bishop of Oxford then moved that these words be appended as a foot-note at the bottom of the page; but upon a division 8 votes were given for, and 9 against, the motion.

Mr. Walpole moved, and Mr. Humphry seconded, that the words stand as proposed in the First Schedule, viz., immediately after the clause ending with the words "and to pray with him."

The Bishop of Oxford moved as an amendment, that they stand immediately after the clause ending with the words "urgent cause;" but, upon a division, 7 votes were given for, and 8 against, the amendment.

Upon the original motion being put from the Chair, the Bishop of Oxford moved, as a second amendment, "That the place of this direction be determined hereafter, at such time as the Report is discussed."

The amendment was agreed to *nemine contradicente*, and the original motion was therefore not put.

Selection prayers.

The following words, provisionally adopted May 13, 1869, were then read by the Secretary, viz.:—

"But note, that it shall be lawful to use upon week-days, not the whole Order for Morning and Evening Prayer, but such selections from the same as shall be approved for the purpose by the Ordinary; but in Cathedral or Collegiate churches such liberty shall be allowed only in case of the ordinary Morning and Evening Prayer being said on that day."

It having been proposed by Mr. Walpole, in the Schedule, that these words should be placed after the "Ornaments" Rubric, it was moved by the Bishop designate of Carlisle, seconded by Earl Beauchamp, that they be inserted as part of Preface in this place; and upon a division 7 votes were given for, and 3 against, the motion, and it was accordingly resolved that they be so inserted.

Various verbal amendments in the clause having been agreed to, it was ultimately resolved that it be adopted in the following order:—

"*But note, that it shall be lawful to use upon week-days, instead of the whole Order for Morning and Evening Prayer, such selections from the same as shall be approved for the purpose by the Ordinary. Nevertheless, in Cathedral and Collegiate churches, the whole Order for Morning and Evening Prayer shall be said daily.*"*

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* Vide p. 128.

Eighty-sixth Meeting.

Wednesday, December 15, 1869.

The Bishop of Winchester in the Chair.

Course of the Commission.

Upon the motion of Earl of Stanhope, the Bishop of Winchester was unanimously called to the Chair.

The Secretary read a letter from Earl Stanhope, dated December 4, directing him to summon the meeting "To consider the course of the Commission."

The Minutes of the last meeting were then read and confirmed.

The Secretary read letters from the Earl of Carnarvon, the Bishops of Chester and Carlisle, and Canon Payne Smith, expressing regret at their inability to attend the meeting.

Earl Stanhope read a correspondence which had passed between himself and the Archbishop of Canterbury, and moved that it be printed and circulated.

After discussion, the motion was, by leave, withdrawn; and the Secretary was directed to take a copy of the correspondence for the inspection of any member of the Commission.

Days of meeting.

Mr. Walpole moved, and the Bishop of Gloucester and Bristol seconded :—

"That the Commission do meet on Wednesday the 12th of January 1870, to consider the Report of the Lectionary Committee, and to decide whether the proposals therein recommended should form the subject of the Third Report."

The motion was agreed to *nemine contradicente*.

Upon the motion of Mr. Walpole, seconded by Earl Beauchamp, it was also agreed, *nemine contradicente*, that the Commission do meet for general business on February 1 and 2, 1870.

Upon the motion of Mr. Beresford Hope, the Bishop of Winchester undertook to communicate to the Archbishop of Canterbury the proceedings of the Commission this day, and the following letter was accordingly ordered to be entered on the Minutes of the meeting :—

"Jerusalem Chamber,
"My dear Archbishop, Dec. 15, 1869.

"I have been requested (as having acted in your absence as Chairman to-day), by the members of the Ritual Commission, formally to communicate to your Grace their great sorrow at the severe illness which has deprived them of your presence to-day, and their hearty thankfulness to Almighty God for the measure of convalescence already vouchsafed to you, and the good hope they entertain of its completion.

"I am further directed to inform your Grace, that having had communicated to them by Earl Stanhope the correspondence which has recently passed between him and your Grace, the Commission have resolved to meet on the 12th of January, in the hope of agreeing to a Report on the proposed Lectionary, and on the 1st and 2nd of February for general business.

"I am, &c.
(Signed) "S. Winton."

Prayer Book of 1636.

Mr. Perry called attention to the arrangements proposed for the publication of the MS. Prayer Book of 1636, by the photo-zincographic process, under the direction of Sir Henry James ; and moved :—

"That the Secretary be instructed to communicate with the Treasury as to the importance of printing such a larger number of copies of the photo-zincographed Prayer Book than is at present ordered, as will enable it to be sold at the moderate price of one guinea or 25*s*. a copy."

The motion was seconded by the Earl of Harrowby, and agreed to *nemine contradicente*.

Eighty-seventh Meeting.

Wednesday, January 12, 1870.

The Bishop of Winchester in the Chair.

Upon the motion of Earl Stanhope, the Bishop of Winchester was called to the Chair.

The Minutes of the last meeting were read and confirmed.

Mr. Beresford Hope moved, and Mr. Humphry seconded :—

"That the Commission do present a Third Report at once to Her Majesty."

Upon a division 8 votes were given for, and 2 against, the motion.

The Bishop of Gloucester and Bristol presented the Lectionary, as revised by the Lectionary Committee, and gave an explanation of the several amendments proposed.

Mr. Perry moved that the whole of the chapter 1 Chron. xxviii. be the Second Lesson (alternative) for the 7th Sunday after Trinity ; but upon a division 3 votes were given for, and 8 against, the motion.

Mr. Beresford Hope moved, and the Bishop of Gloucester and Bristol seconded :—

"That the Tables of Lessons proper for Sundays and Holy-days, and of daily First and Second Lessons, as revised, be adopted,"

The motion was agreed to *nemine contradicente*.

Upon the motion of Earl Stanhope, a Draft Report, which had been prepared by the Bishops of Winchester and Gloucester, was taken as the basis of discussion, and, after various verbal amendments had been proposed and discussed, the Third Report was ultimately adopted in the following form:—

"1. In this Third Report, which we have now the honour of presenting to Your Majesty, we desire humbly to offer our recommendations on a separate but highly important portion of the work which Your Majesty has been pleased to assign to us.

"2. In Your Majesty's Commission we were commanded to inquire into the subject of the Calendar, with the Table of First and Second Lessons contained in the Book of Common Prayer, with the view of suggesting and reporting 'whether any and what alterations and amendments may be advantageously made in the selection of Lessons to be read at the time of Divine Service.' We now desire to lay before Your Majesty the result of inquiries and deliberations which have been specially directed to this subject for upwards of two years.

"3. We felt it incumbent upon us carefully to consider the many schemes which have been published or have been privately submitted to us upon this subject. After much deliberation, we have come to the conclusion that it is expedient to read, as now, at each Service on ordinary days, one Lesson from the Old Testament, and another from the New Testament, generally according to the order of the Books.

"4. On a careful revision, however, of the present Table of Lessons, we have thought it desirable to vary and shorten many of them. We have disregarded to some extent the present division of chapters when the continuity of the subject seemed to render such a course desirable. And while we have not felt ourselves justified in recommending any omission in the passages selected, we have endeavoured so to arrange the Lessons as to include whatever might be most conducive to edification when read in the general congregation.

"5. In the Schedule to this Report will be found the Revised Table of Lessons Proper for Sundays, the Revised Table of Lessons Proper for Holy-days, and the Revised Table of Daily First and Second Lessons.

"6. It will be seen from this Schedule that, on the one hand, we have introduced many passages of Scripture (*e.g.* from the Books of Chronicles and from the Book of the Prophet Ezekiel) which are not now read in Public Worship ; on the other hand, we have largely reduced the number of Lessons taken from the

Apocrypha, so that, instead of twenty-six Lessons taken from it for Holy-days, there will now be only four, and instead of one hundred and six for ordinary days there will now be only forty. The New Testament Lessons are so arranged that the whole of that which is now read three times will be read twice in the course of the year, once in the morning and once in the evening. The yearly Calendar will be closed with twenty-two Lessons from the Book of the Revelation of St. John the Divine.

"7. For the Proper Lessons on Holy-days many passages have been chosen which we think will be found more appropriate than those in the existing Table. Lessons for Ash-Wednesday are provided, and the series of Lessons for the Holy Week is now made complete.

"8. A second series of Lessons for Evensong on Sundays has been also provided, to be used either as alternative Lessons at the Second Service, or at a Third Service if such service be thought desirable. Where there is a Third Service, we propose to leave to the Minister discretion to read for the Second Lesson any chapter or appointed Lesson out of the Four Gospels which he may think it expedient to select. We further propose that, upon occasions to be approved by the Ordinary, other Lessons may, with his consent, be substituted for those which are appointed in the Calendar.

"9. We feel it our duty to state to Your Majesty that we deemed it expedient to submit privately the Tables of Lessons thus revised by us, to the Archbishops and Bishops of England and Ireland, to the Deans of Cathedral Churches, and to the Theological Professors of the Universities of Oxford, Cambridge, Dublin, and Durham. To the suggestions which we received we have given full consideration, and we have adopted those which seemed to us to be improvements on our original proposals.

"10. We cannot conclude this Report, which we now submit to Your Majesty's consideration, without expressing our humble but earnest hope that it may please Almighty God to bless our labours to the advancement of His glory, and to the fuller knowledge of His most Holy Word and Will."

In paragraph 4, Earl Beauchamp proposed to add at the end the following words :—

"But we feel bound to express an earnest hope that the choice of passages of Scripture which we have made may not tend to diminish the reverent study of any part of God's Holy Word, which it is the duty of Christians to practise in private."

Upon a division, only 2 votes were given for the addition of the words.

The Dean of Westminster then moved, and Mr. Humphry seconded, to add after paragraph 8 the following words :—

"We recommend, that, upon occasions to be approved by the Ordinary, Proper Psalms may, with his consent, be substituted for those which are appointed in the Psalter."

But, after discussion, the motion was, by leave, withdrawn.

The Bishop of Chester and Mr. Humphry were then appointed a Committee to revise the Schedule to the Third Report, before presentation to Her Majesty.

Eighty-eighth Meeting.

Tuesday, February 1, 1870.

The Bishop of Winchester in the Chair.

Upon the motion of Earl Stanhope, the Bishop of Winchester was called to the Chair.

The Minutes of the last meeting were read and confirmed.

The Secretary presented a letter from the Secretary of State for the Home Department, dated January 18, and enclosing a warrant, under the Royal Sign Manual, appointing the Bishop of London to be an additional member of the Commission.

The further consideration of the First Schedule to Mr. Walpole's Draft Report, and of the Rubrics provisionally adopted as set forth therein, was then taken.

Preface. Upon the motion of the Earl of Harrowby, seconded by Mr. Perry, it was resolved that the following words: "*Placed at the end of the book in* 1549 ; *transferred to this place in the revision of* 1552." provisionally adopted on June 3, 1869, be inserted in square brackets in a line immediately under the title "Of Ceremonies, why some be abolished, &c."

Proper Psalms. The following new Rubric, provisionally adopted on April 16, 1869, was then read by the Secretary :

"Upon special occasions, to be approved by the Ordinary, proper Psalms may, with his consent, be substituted for those which are appointed in the Psalter."

The Bishop of Carlisle moved, and the Dean of Westminster seconded, that the new Rubric be amended as follows :—

"*Upon occasions, to be approved by the Ordinary, other Psalms may, with his consent, be substituted for those which are appointed in the Psalter.*"

Mr. Perry also moved, and Mr. Humphry seconded, that the Rubric be amended as follows :—

"Upon occasions, approved by the Ordinary, other Psalms may be substituted for those appointed to be read daily."

A division was first taken upon the Bishop of Carlisle's motion, when 10 votes were given for, and 4 against it ; and Mr. Perry's motion was therefore not put.

Mr. Humphry then moved, that in the Rubric, as now amended, the words "with his consent" be omitted ; but, upon a division, 5 votes were given for, and 12 against it.

Easter. The consideration of the amendments to be made in the Tables for finding Easter, which, on June 3, 1869, were referred to a Sub-Committee, was reserved.

Queen's Accession. The following Rubric on the Service appointed for the Queen's Accession was then read by the Secretary :—

"A certain Solemn Day for which a particular Service is appointed. The twentieth day of June, being the day on which Her Majesty began Her happy Reign."

Mr. Perry having moved the omission of this Rubric, Earl Beauchamp moved, as an amendment, that the Commission pass to the consideration of the next Rubric ; and, upon a division, 9 votes were given for, and 3 against, the amendment.

Black Letter Days. The following new Rubric, adopted provisionally on June 24, 1869, was then read by the Secretary :—

"*That although some other days are marked in the Calendar, yet the above-mentioned are the only Feasts, Fasts,* and Solemn Days *appointed to be observed throughout the year.*"

Mr. Perry moved, and Earl Beauchamp seconded : "That this new Rubric be omitted."

Upon a division, 6 votes were given for, and 10 against, the motion.

Mr. Beresford Hope moved, and the Bishop of Carlisle seconded, *to omit the words "and Solemn Days,"* and to insert the word "*and*" before the word "*Fasts.*"

Upon a division, 10 votes were given for, and 6 against, the motion.

The Bishop of Carlisle then moved that the Rubric, as now amended, be inserted immediately after the words "except Christmas Day."

Sir Travers Twiss moved as an amendment, which was seconded by Mr. Perry, that the Rubric, as amended, be omitted.

Upon a division, 6 votes were given for, and 12 against, the amendment.

The Earl of Harrowby then moved a second amendment, which was seconded by the Dean of Westmin-

Black letter days.

ster, to insert the words "in this Book" after the word "appointed."

Upon a division, 4 votes were given for, and 9 against, the amendment.

A division was then taken upon the original motion of the Bishop of Carlisle, when 9 votes were given for, and 2 against it.

Table of vigils.

Sir Travers Twiss moved to insert the word "all" before the words "the Vigils" in the "Table of the Vigils, Fasts, &c."

Upon a division, 5 votes were given for, and 7 against, the motion.

Ornaments Rubric.

A discussion having arisen as to whether the "Ornaments Rubric" should now be further considered, it was moved by Earl Stanhope, and seconded by Mr. Buxton:—

"That the amendments, of which notice has been given, be considered and decided upon in their order in the Services."

To which the Bishop of Gloucester and Bristol, seconded by the Bishop of Carlisle, moved as an amendment:—

"That the Commissioners now proceed to consider only the new Rubrics, viz., those printed in red ink; it being agreed that all amendments that have been proposed and circulated, or that may be proposed and circulated, may be brought forward and finally determined on the discussion of the Report."

Earl Stanhope having withdrawn his motion, a division was taken upon the Bishop of Gloucester and Bristol's amendment as the substantive motion, when 14 votes were given for, and 5 against it.

Division of services.

The following new Rubric, which had been provisionally adopted, on the Division of Services, was then read by the Secretary:—

"¶ The Morning Prayer, the Litany, and the Order for the Administration of the Lord's Supper or Holy Communion may be used together or as separate Services at the discretion of the Minister, subject to the control of the Ordinary, whose decision shall be given in writing, Provided that due notice be in all cases given to him, and to the Parishioners."

Mr. Buxton gave notice, that on the discussion of the Report he should move to insert words by which the Minister would be enabled to omit either the Litany or the Communion Service at Morning Prayer, provided only that every part of the Order of Morning Prayer shall be read through at least once in the course of each month.

Mr. Perry then moved, and Mr. Hubbard seconded, to omit in the new Rubric all the words after the word "Ordinary;" and upon a division, 10 votes were given for, and 5 against, the motion.

The Bishop of Carlisle moved, and the Bishop of Gloucester and Bristol seconded, to add after the word "Ordinary" the words:—

"Due notice of any proposed change in that which hath been the accustomed manner of using these Services in any Parish shall be given by the Minister to the Parishioners, and to the Ordinary; and in case of doubt as to the expediency of the proposed change, the Parishioners may refer the matter to the Ordinary, whose decision shall be given in writing."

Upon a division, 9 votes were given for, and 7 against, the addition of the words.

Mr. Perry then moved, and Earl Beauchamp seconded, that the Rubric, as now amended, be not adopted.

It being now 4 o'clock, the debate was adjourned until the next meeting.

Days of meeting.

It was ordered that the Commission do meet on February 3rd and 4th, also on February 15th, 16th, 17th, and 18th, and on February 23rd, 24th, and 25th.

Eighty-ninth Meeting.

Wednesday, February 2, 1870.

The Bishop of Winchester in the Chair.

The Minutes of the last meeting were read and confirmed.

The debate adjourned from the last meeting upon the motion of Mr. Perry was resumed.

The Bishop of Carlisle moved, as an amendment, which was seconded by Canon Gregory,—

"That the words of the Rubric, as arranged at the last meeting, down to the word 'Ordinary,' be made part of the Rubric; and that the remaining clause, beginning 'Due notice' down to the words 'given in writing' be made a recommendation in the Report."

Earl Beauchamp having called attention to the resolution adopted on November 2, 1869, as to re-opening conclusions already arrived at by the Commission, the Chairman put the question, Whether the Commission shall proceed with the consideration of the Bishop of Carlisle's amendment; when 12 votes were given for so proceeding, and 4 against it.

Earl Stanhope gave notice, that at the next meeting he should move a resolution with the view of modifying the resolution of November 2.

A division was then first taken upon the Bishop of Carlisle's amendment, when 5 votes were given for it, and 8 against it.

A division was next taken upon Mr. Perry's motion, when 7 votes were given for, and 9 against it.

The question was then put, that the Rubric, as amended, be adopted; when when 8 votes were given for, and 7 against, its adoption.

The following Rubric, provisionally adopted on June 24, 1869, was then read by the Secretary:—

"When the Morning Prayer is said alone, a Sermon may follow the Third Collect or the conclusion of the Service."

Mr. Walpole moved, to omit the words "the Third Collect or"; and Mr. Perry moved, that the Rubric be not adopted; and it was then agreed, upon the motion of Earl Beauchamp, that the consideration of the Rubric be postponed, with the view of bringing it up again in an amended form.

The following new Rubric, which was provisionally adopted on July 22, 1869, was then read by the Secretary, as set forth in the Schedule:—

"*Such* Psalms, *Hymns, or Anthems may be used as shall be* approved *by the Ordinary*, subject to an appeal to the Archbishop of the Province."

Earl Stanhope moved, and Mr. Buxton seconded, to *omit the words* "subject to an appeal to the Archbishop of the Province."

The Bishop of Gloucester and Bristol moved, and Mr. Walpole seconded, that the Rubric stand as follows:—

"In all Churches and Chapels, other than Cathedral or Collegiate Churches, the Hymns or Anthems used shall be under the control of the Ordinary."

But the motion, upon a division, was lost.

Earl Beauchamp moved, and the Bishop of Carlisle seconded, to prefix to the new Rubric the words "*In all Churches or Chapels other than Cathedral or Collegiate.*"

Upon a division, 14 votes were given for, and 1 against, the addition of the words.*

Earl Beauchamp then moved to *omit the word* "Psalms" in the new Rubric; and upon a division, 7 votes were given for, and 6 against, the omission of the word.

The Earl of Harrowby moved to substitute in the new Rubric the words "*not be disallowed*" for the words "be approved."

Upon a division, 12 votes were given for, and 3 against, the motion.

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* Vide p. 129.

A division was then taken upon the motion of Earl Stanhope, when 13 votes were given for, and 2 against it.

Mr. Perry moved that the Rubric, as amended, be not adopted; but upon a division, only 1 vote was given for, and 9 against, the motion; and the Rubric was adopted accordingly.

The first Rubric in the Order for Morning Prayer, as provisionally amended on June 25, 1869, was then read by the Secretary.

Various suggestions having been made for the retention of the existing Rubric with the addition of certain words, it was first agreed, *nemine contradicente*, that *the existing Rubric be retained*; and that, on the motion of Earl Beauchamp, liberty to omit the Exhortation only on week days be allowed.

Earl Beauchamp then moved, that the following words be added to the existing Rubric:—

"*But upon week days he may, at his discretion, proceed at once to the General Confession.*"*

Upon a division, 15 votes were given for, and 1 against, the motion, and the words were added accordingly.

Mr. Beresford Hope moved, and Mr. Buxton seconded, to insert in the clause first adopted, after the word "weekdays," the words "and on Sundays when the office of Holy Communion immediately follows the Morning Service;" but upon a division 5 votes were given for, and 10 against, the motion.

The following Rubric after the third Collect, as provisionally amended on July 10, 1868, was then read by the Secretary:—

"Here may follow an Anthem or Hymn."

Mr. Perry moved that the existing Rubric be retained; and, upon a division, 8 votes were given for, and 6 against, the motion.

Earl Beauchamp gave notice that at the next meeting he would move that the first Rubric in the Order for Evening Prayer be brought into conformity with the first Rubric for Morning Prayer as amended this day.

Earl Beauchamp moved that the Rubric after the third Collect be amended so as to be in conformity with the corresponding Rubric in the Morning Service; but it was resolved, upon a division, by 8 votes to 5, that the Rubric stand as follows:—

"In Quires and places where they sing, here may follow an Anthem or Hymn."†

The side note to the Prayer for all Conditions of Men, as amended December 16, 1868, by the substitution of the word "*may*" for the word "to," was then read by the Secretary and adopted.

The side note to the General Thanksgiving, as amended December 16, 1868, was then read by the Secretary as follows:—

"*This may be said when any desire to return praise for special mercies* received."

Earl Beauchamp moved, and Canon Gregory seconded, to substitute for the word "received" the words "*vouchsafed to them*," and the motion was agreed to *nemine contradicente*.

The following new Rubric, provisionally adopted July 9, 1869, in the Order for the Administration of the Holy Communion, was then read by the Secretary:—

"It shall be lawful, on special occasions, sanctioned by the Ordinary, to begin with the Collect, Epistle, and Gospel."

On the motion of Mr. Perry, it was, *nemine contradicente*, agreed to amend this new Rubric as follows:—

"*On occasions sanctioned by the Ordinary this Service may begin with the Collect, Epistle, and Gospel.*"

Mr. Beresford Hope moved, and Canon Gregory seconded, to add the words, "Nevertheless he shall always commence with the Lord's Prayer;" but upon a division 3 votes were given for, and 8 against, the motion.

The following new Rubric, as provisionally adopted December 12, 1867, was then read by the Secretary:— **Holy Communion. "Audible voice."**

"*The Minister shall say* all the Prayers in the Order of *this Service with an audible voice.*"

Mr. Perry moved, and Earl Beauchamp seconded, that this Rubric be not adopted.

Mr. Hubbard moved, and Canon Payne Smith seconded, to *omit the words* "the Prayers in the order of," which was agreed to; and a division was then taken on the retention of the word "all" before the words "this Service," when it was resolved, by 8 votes to 7, that the word "all" *be not retained*; and on another division, by 12 votes to 3, that the words "*this Service*" be adopted.

The following Rubric before the Collect for the Queen, as provisionally amended on July 9, 1869, was then read by the Secretary:— **Collect for the Queen.**

"Then shall follow one of these two collects for the Queen (*except when the Queen has been already prayed for in the service immediately preceding*)."

The Bishop of Carlisle moved to retain the existing Rubric, i.e., to omit the words "except when" down to the words "immediately preceding," but upon a division 7 votes were given for, and 9 against, the motion.

Earl Beauchamp then moved, and the Dean of Westminster seconded, to insert after the words "immediately preceding" the words "*in which case it may be omitted.*"

Upon a division 9 votes were given for, and 1 against, the motion, and the words were added accordingly.

Upon the motion of Earl Stanhope, it was ordered, that the Commission at its rising do adjourn till February 4, at 11 a.m.; and it being now 4 p.m. an adjournment took place accordingly. **Days of meeting.**

Ninetieth Meeting.

Friday, February 4, 1870.

The Bishop of Winchester in the Chair.

On the motion of Earl Stanhope, the Bishop of Winchester was called to the Chair.

The Minutes of the last meeting were read and confirmed.

The Secretary presented a memorial to the Archbishop of Canterbury, signed by certain clergymen and laymen of the United Church of England and Ireland, on the subject of the Athanasian Creed, which had been forwarded by his Grace, with the request that it be laid before the Commission.* **Athanasian Creed.**

It was ordered that the memorial be taken into consideration at such time as the Athanasian Creed comes under discussion in order.

The Bishop of Carlisle presented, on behalf of the Sub-Committee appointed June 3, 1869, the following report:— **Tables for finding Easter.**

"The Sub-Committee appointed to consider what it is desirable to recommend with regard to the Calendar for finding Easter, report as follows:—

"They recommend that the Report of the Commission should contain the following recommendations:—

"(1.) That all the Tables for finding Easter day, &c., should be discarded, with the exception of that which gives the actual dates of Easter and the other moveable Feasts; that this should be calculated from 1870 to 1920, that is, for fifty years; and that the Golden Numbers and Epacts should be omitted.

"(2.) That a simple explanation should be given of the meaning of the Sunday Letters, which it would be desirable to retain, although the rules for finding Easter be omitted.

"(3.) That an explanatory statement should

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* Vide p. 129. † Vide p. 125.

* Vide Appendix, p. 158.

be given of the general principle upon which the time of Easter depends, without going into astronomical niceties.

"(Signed) HARVEY CARLISLE.
A. J. B. BERESFORD HOPE.
J. G. HUBBARD."

The Secretary read a letter from Sir J. Napier, expressing his dissent from the report, and requesting that its consideration be postponed.

It was agreed, on the motion of the Bishop of Carlisle, that the consideration of the report be postponed accordingly; and that the Secretary arrange a meeting of the Sub-Committee, at which Sir J. Napier shall be present.

Resolution of Nov. 2.

Earl Stanhope brought forward the motion, of which notice was given at the last meeting, and which was seconded by the Dean of Westminster, to substitute the following Rule for that adopted by the Commission on the 2nd of November:—

"That the conclusions arrived at in the first Schedule be not re-opened except with the consent of two-thirds of the Commissioners present; provided always, that Ten Commissioners at the least shall vote for such re-opening."

The motion was agreed to, *nemine contradicente*.

Order for Evening Prayer.

Earl Beauchamp then brought forward the motion, of which he had given notice at the last meeting, viz.:—

First rubric.

"That the first Rubric in the Order for Evening Prayer be brought into conformity with the first Rubric for Morning Prayer as amended February 2."

To which the Dean of Westminster moved as an amendment, which was seconded by Mr. Buxton:—

"That the word 'may' be substituted for 'shall' in the First Rubric."

A division was first taken upon the amendment, when 4 votes were given for, and 10 against it.

A division was then taken upon the motion of Earl Beauchamp, when 13 votes were given for, and 1 against it.

Rubric after third collect.

Earl Beauchamp moved, and Mr. Perry seconded, that the conclusion arrived at on the Rubric after the Third Collect in the Order for Evening Prayer at the last meeting be re-opened.

The Bishop of Carlisle moved as an amendment, which was seconded by the Earl of Harrowby, that the same Rubric in the Order both for Morning and Evening Prayer be reconsidered.

Upon a division, 14 votes were given for, and 1 against, the amendment.

It was then agreed, *nemine contradicente*, on the motion of Canon Gregory, seconded by the Bishop of Carlisle:—

"That these two Rubrics be made the same."

The Bishop of Carlisle then moved, and the Earl of Harrowby seconded:—

That the Rubric be adopted as follows:—"Here may follow an Anthem or Hymn."

To which Mr. Perry moved as an amendment, which was seconded by Earl Beauchamp:—

"That the existing Rubric be retained."

Upon a division, 3 votes were given for the amendment, and 11 against it.

It was then agreed, on the motion of Earl Beauchamp, by 11 votes to 1, that the words "Hymn" and "Anthem" be transposed; and that the words "may follow" stand part of the Rubric, by 11 votes to 8; and also that the words "In quires and places where they sing" be not prefixed, by 12 to 4 votes.

The question was then put from the chair, that the Rubric be adopted as follows:—

"Here may follow an Hymn or Anthem."

And upon a division, 10 votes were given for, and 3 against, such adoption.

Holy Communion.

The further consideration of the Rubrics as provisionally amended in the Order of the Administration of the Holy Communion was then taken.

The Rubric beginning "Then the Curate shall declare," &c., as provisionally amended on January 22, 1868, by the insertion of the words "and Ecclesiastical Notices published. But" was then read by the Secretary.

It was agreed, *nemine contradicente*, that the words "*and Ecclesiastical Notices published*" be adopted; and also, after a division, by 10 to 7 votes, that the word "*And*" be substituted for the word "But."

Mr. Perry moved to insert the words "or Minister" after the word "Curate," but the motion was not seconded.

The Rubric provisionally amended on January 23, 1868, as follows, was read by the Secretary:—

"Then shall follow the Sermon, if any; or one of the Homilies already set forth, or hereafter to be set forth by authority, may be read."

And upon the motion of Canon Gregory, it was agreed that the consideration of this Rubric be postponed until such time as a new general Rubric on the subject of the Sermon should be brought up for discussion.

The Rubric beginning "Whilst these Sentences are in reading," &c., was then read by the Secretary, as provisionally amended July 9, 1869:—

"Whilst these Sentences are in reading, the Deacons, Churchwardens, or other fit *persons* appointed for that purpose, shall receive the Alms for the Poor, and other devotions of the people, *and reverently bring them to the Priest, who shall humbly present and place them upon the Holy Table in a decent Basin to be provided* by the Parish *for that purpose*."

It was agreed, *nemine contradicente*, that the words "by the Parish" *be omitted*.

The Rubric beginning "When the Minister giveth warning," &c., as amended provisionally June 12, 1868, was then read by the Secretary, as follows:—

"When the Minister giveth warning for the celebration of the Holy Communion, he may read this Exhortation following: Provided that he read this Exhortation at least three times in the course of the year."

Mr. Perry moved to insert after the word "may" the words "then, or after the Sermon or Homily ended," but the motion was not seconded.

Mr. Walpole moved to omit the proviso altogether, but upon a division, 3 votes were given for, and 13 against, the motion.

The Bishop of Carlisle moved, and Mr. Hubbard seconded, to substitute for the proviso the following words:—

"And note that he shall not fail to read it at least three times in the course of the year."

Upon a division, 11 votes were given for, and 1 against, the motion.

Mr. Perry having moved to add the words "of which Lent shall be one," and Earl Beauchamp to add the words "of which the Sunday before Easter shall be one," the question was first put from the Chair, whether or not any restriction should be inserted, and upon a division, 5 votes were given for, and 10 against, any restriction being added.

The Rubric before the alternative Exhortation, as provisionally amended June 12, 1868, by the substitution of the word "may" for the word "shall," was read by the Secretary, and upon the motion of Earl Beauchamp it was agreed, after a division, by 11 to 3 votes, *to retain the word "shall"* as in the existing Rubric.

The Rubric beginning "At the time of the Celebration," &c., provisionally amended July 9, 1869, by the insertion of the words "(*those who so desire having had the opportunity to withdraw, and*)" was read by the Secretary.

Mr. Perry moved, and Earl Beauchamp seconded, to omit the words so inserted, but upon a division, 4 votes were given for, and 12 against, the motion.

Earl Beauchamp moved to add after the words "The Priest may say this Exhortation," the words "Provided that he shall not fail to read it three times in the year, at the least."

After discussion, the question was put from the chair, whether or not there shall be any such restriction as to the number of times when the Exhortation shall be read during the year, and upon a division, 9 votes were given for, and 9 against, any restriction, when the Chairman gave his vote in favour of some restriction being added.

Mr. Hubbard moved, as an amendment upon the motion of Earl Beauchamp, that the words "once every month" be substituted for the words "three times in the year," but upon a division, 4 votes were given for, and 11 against, the amendment.

A division was then taken, upon the motion of Earl Beauchamp, when 7 votes were given for, and 11 against it.

The Earl of Carnarvon then moved, and Earl Beauchamp seconded, *to retain the word "shall" as in the existing Rubric, and to add the following:—*

"*Note.—This exhortation may be omitted, at the discretion of the minister, subject to the control of the Ordinary.*"

The motion was agreed to, *nemine contradicente.*

The Rubric beginning "Upon the Sundays and other Holydays, &c.," as provisionally amended June 19, 1868, was then read by the Secretary; and it was agreed that the consideration of it be postponed until such time as the proposed general Rubric on the Sermon be discussed.

The new Rubric beginning "*And when by reason of numbers, &c.,*" as provisionally adopted, June 12, 1868, was then read by the Secretary.

Mr. Perry moved, and Canon Gregory seconded, that the Rubric be not adopted, but upon a division, 8 votes were given for, and 11 against, the motion.

Mr. Venn moved to omit the words "as to the necessity of the aforesaid mode of administration," but after discussion, the motion was, by leave, withdrawn.

Earl Beauchamp then moved *to omit the words "aforesaid mode of administration," and to substitute the word "thereof,"* and the motion was agreed to, *nemine contradicente.*

The question was then put, that the Rubric, as so amended, be adopted, when 8 votes were given for, and 7 against, the adoption, and it was adopted accordingly.

Earl Stanhope moved, that in consideration of the meeting of the Northern Convocation the meetings of the Commission fixed for February 23, 24, and 25 be not held, and upon a division, 8 votes were given for, and 3 against the motion; when Earl Beauchamp having called attention to the necessity of notice in the case of rescinding a previous resolution, Earl Stanhope consented to make the question the subject of a notice of motion for the next meeting.

Ninety-first Meeting.

Tuesday, February 15, 1870.

The Bishop of Winchester in the Chair.

The Minutes of the last meeting were read and confirmed.

The Secretary presented a letter dated February 10, from the Bishop of Carlisle, enclosing the Report of the Sub-Committee on Easter as re-considered, and announcing that "upon explanation Sir J. Napier assented" to it.

Upon the motion of Mr. Beresford Hope, seconded by the Dean of Westminster, it was ordered that this Report be taken into consideration at the time of the discussion on the Report.

The Secretary presented a letter dated February 11, from the Rev. M. G. Watkins (Barnoldby-le-Beck), calling attention to the Third Rubric at the end of the Order of the Administration of the Holy Communion, beginning "If there be not above 20 present, &c.," and it was ordered that it be brought up again at such time as the Rubric came on for discussion in order.

Ministration of Public Baptism.

The Second Rubric in the Ministration of Public Baptism of Infants, as provisionally amended July 15, 1869, was read by the Secretary, as follows:—

¶ "And note, that there shall be for every Male Child to be baptized two Godfathers and one Godmother; and for every Female, one Godfather and two Godmothers; *nevertheless when three or even two Sponsors cannot be found, one shall suffice. Parents may be Sponsors for their own Children.* But if it shall happen that a Sponsor cannot be had, the Minister shall not on that account deny the Sacrament to the Child, but he shall omit the Exhortation 'Dearly 'beloved, ye have brought this Child,' &c., and all that followeth after until the Prayer 'O 'merciful God,' and he shall also omit the Exhortation 'Forasmuch as this Child,' &c."

Earl Beauchamp moved, and Mr. Perry seconded, to omit the words "Parents may be Sponsors for their own Children."

The Earl of Harrowby moved as an amendment, which was seconded by Mr. Hubbard, *to omit the words, "But if it shall happen," down to the end of the Rubric.*

Mr. Perry moved also an amendment, which was seconded by Canon Gregory, to substitute for the words "And note," down to the words "two Godmothers," the words "And note that there shall be for every child to be baptized one Godfather and one Godmother."

A division was first taken upon Mr. Perry's amendment, when 5 votes were given for, and 10 against it.

A division was next taken upon Earl Beauchamp's motion, when 2 votes were given for, and 12 against it.

A division was then taken upon the Earl of Harrowby's amendment, as a substantive motion, when 8 votes were given for, and 7 against it.

Earl Beauchamp then moved, and Canon Gregory seconded, to add to the Rubric the words:—

"But if a Sponsor cannot be had, the Minister may use the Form provided in the Ministration of Private Baptism."

To which Mr. Perry moved as an amendment, which was seconded by the Dean of Westminster, to add the following words as a separate Note:—

"If a Sponsor cannot be procured, the Minister must omit in this Office the Exhortation 'Dearly 'beloved, ye have brought this Child, &c.,' and the questions following; also the Exhortation 'Forasmuch as this Child, &c.,' and 'Ye are to 'take care, &c.'"

Upon a division, 7 votes were given for, and 9 against the amendment.

Mr. Venn then moved to substitute in Earl Beauchamp's motion, the words "upon a sufficient cause" for the words "if a Sponsor cannot be had," but 2 votes were given for, and 13 against, the substitution of the words.

A division was then taken on Earl Beauchamp's motion, when 6 votes were given for, and 11 against it.

Rubric "When there are children, &c."

The succeeding Rubric beginning "*When there are children to be baptized, &c.,*" as provisionally amended, July 9 and 15, 1869, was read by the Secretary.

Mr. Perry moved, and Sir Travers Twiss seconded, to substitute for the words "the Parents shall give knowledge thereof," the words "notice thereof shall be given."

Upon a division, 7 votes were given for, and 7 against the motion, and so the motion fell through.

The Rubric, as provisionally amended, was then adopted.

Ministration of Private Baptism.

The First Rubric in the Ministration of Private Baptism was then read by the Secretary, as provisionally amended December 16, 1868.

Mr. Perry moved to insert the words "a great and" before the words "reasonable cause."

Upon a division, 3 votes were given for, and 7 against, the motion.

The Bishop of St. David's moved to *omit the words*

Private Baptism.

"*unless upon reasonable cause*," and the motion was agreed to, *nemine contradicente*.

In the Rubric beginning "But if the child were baptized by any other lawful Minister, &c., Sir Travers Twiss moved *to omit the words* "*of the Parish*," and upon a division 8 votes were given for, and 1 against the motion.

Mr. Perry then moved, and Mr. Beresford Hope seconded, to substitute for the words "of the Parish," the words "*who receiveth the Child*," and upon a division, 7 votes were given for, and 1 against, the motion.

The following new Rubric, provisionally adopted Dec. 16, 1868, was read by the Secretary.

"And if the Minister did himself baptize the child, or shall find upon examination that all things were done, as they ought to be, he shall further say,

"Who being born in original sin, &c."

After discussion, it was agreed to *transfer the new Rubric to the First Certificate*, and at the end thereof to add the words, "*And he shall further say, Who being born in original sin.*"

In the Rubric before the Prayer, "We yield thee most hearty thanks, &c.," as provisionally amended on December 16, 1868, by the addition of the words "*All kneeling*," Mr. Perry moved to omit the words so added, but upon a division the motion was lost, and the Rubric was adopted as provisionally amended.

It was agreed, *nemine contradicente*, to adopt the following new Rubric, at the close of the Service, as provisionally inserted, July 16, 1869 :—

"*Then shall he add the direction as to Confirmation used in the Ministration of Public Baptism of Infants.*"

Cate-chism.

The First Rubric after the Catechism, as provisionally amended, July 9, 1869, was read by the Secretary.

Mr. Beresford Hope moved, and the Earl of Harrowby seconded, to substitute for the words "*shall diligently*" the word "*may*."

Upon a division, 10 votes were given for, and 2 against, the motion.

Mr. Perry moved to substitute for the word "and" the word "or" before Holy-days, but upon a division 2 votes were given for, and 6 against, the motion.

The Bishop of Chester moved to substitute for the words (provisionally inserted July 9, 1869), the words "or at the conclusion of the Litany, when the "Litany is used as a separate Service," the words "*or "before or after Divine Service*,"

and upon a division the motion was agreed to, *nemine contradicente*.

Mr. Beresford Hope moved to insert after the words "Divine Service" the words "on week days," but upon a division 2 votes were given for, and 5 against, the motion.

Mr. Beresford Hope then gave notice that upon the discussion of the Report he should move an amendment upon the words adopted on the motion of the Bishop of Chester, and also call attention to the Second Rubric after the Catechism.

Days of meeting.

Earl Stanhope brought forward the motion of which he had given notice, and which was seconded by Mr. Beresford Hope.

"That considering the necessary absence of the Bishops of the Northern Province at the Convocation of York, the Commission do not meet as previously determined on February 23, 24, and 25."

But, upon a division, the motion was lost by 7 to 6 votes, and it was ordered that the Commission do meet on February 23, from 11 to 2 o'clock, on February 24, from 1 to 4 o'clock, and on February 25, from 11 to 2 o'clock.

Mr. Beresford Hope gave notice that at the meeting on Monday next he should call attention to the question of the future meetings of the Commission.

Ninety-second Meeting.

Wednesday, February 16, 1870.

THE BISHOP OF WINCHESTER in the Chair.

The Minutes of the last meeting were read and confirmed.

The First Rubric in the Form of Solemnization of Matrimony as provisionally amended, February 17, 1869, was read by the Secretary.

Mr. Perry having called attention to the resolution provisionally adopted on July 16, 1869, as to the publication of Banns by being affixed to the church door, Earl Stanhope moved that the resolution be adopted, and that the Rubric be amended accordingly.

On the motion of Mr. Beresford Hope, it was agreed that the consideration of this Rubric and of the Rubric succeeding be postponed until the next meeting, and be taken as the first business of the day.

The Rubric beginning, "At the day and time appointed," as provisionally amended July 22, 1869, was read by the Secretary.

Mr. Perry moved, and Earl Beauchamp seconded, to omit the words "the exhortation," or some part thereof, always ending with the last paragraph, "*It was ordained, &c.*"

Upon a division, 11 votes were given for, and 7 against, the motion.

The following new Rubric, provisionally adopted March 3, 1869, was read by the Secretary :—

"¶ And Note.—That when more than one Man and one Woman come to be married at the same time all that follows shall be said in the case of each Couple severally until the words '*Let us pray.*'"

Upon the motion of Earl Beauchamp, it was agreed, *nemine contradicente*, to adopt the Rubric down to the word "until."

Mr. Perry moved to add after the word "until" the following words :—

"the Psalm '*Blessed are all they, &c.*'; nevertheless, if necessity require, the Minister may use his discretion therein."

The Bishop of Gloucester and Bristol moved to add after the word "until" the words "the Psalm; but "if by reason of the number of those who come to "be married the time do not suffice, the Minister "may at his discretion conclude the words said in the "case of each Couple severally with the words '*With "this ring, &c.*'"

Earl Beauchamp also moved to add after the word "until" the words "the words '*Let us pray, &c.*,' "and though it be not ordered, yet it is to be desired "that all that followeth up to the Psalm shall also be "said in the case of each Couple severally."

Upon a division, Mr. Perry's motion was lost; and a division being then taken on the Bishop of Gloucester and Bristol's motion, 9 votes were given for, and 7 against it, and Earl Beauchamp's motion was therefore not put.

Mr. Hubbard moved to omit in the clause thus adopted the words "at his discretion," and upon a division 10 votes were given for, and 3 against, the motion.

Upon the question being put that the clause as thus amended be adopted, Mr. Walpole moved, and the Dean of Westminster seconded, to omit the clause from the words "But if by reason, &c.," down to the words "With this ring, &c.," but upon a division 2 votes were given for, and 9 against, the motion.

The question was then put that the new Rubric as amended be adopted, and upon a division it was decided, by 11 votes to 6, to adopt the Rubric in the following form :—

"¶ *And Note.—That when more than one Man and one Woman come to be married at the same time, all that follows shall be said in the case of each Couple severally until the Psalm; but if by reason of the numbers of those who come to be married, the time do not suffice, the Minister may conclude the words said in the case of each*

Couple severally with the words 'With this ring, &c.'"*

The Rubric beginning "This Prayer next following," &c., as provisionally amended March 3, 1869, was read by the Secretary.

Earl Beauchamp moved *to restore the existing Rubric*, and upon a division, 8 votes were given for, and 7 against, the motion.

The following New Rubric, provisionally inserted March, 3, 1869, at the close of the Service, was read by the Secretary :—

"¶ *If there be no Communion the Minister shall dismiss those who are gathered together with the Blessing.*"†

Mr. Perry moved, and Mr. Beresford Hope seconded, that the Rubric be not adopted; but upon a division, 3 votes were given for, and 12 against, the motion, and the Rubric was adopted accordingly.

The following new Rubric, provisionally inserted March 4, 1869, immediately after the title of the Order for the Visitation of the Sick, was read by the Secretary :—

"*Note.—That nothing in this Order prescribed shall restrain the Minister or Curate from instructing and comforting the sick in their sickness as he shall think meet and convenient.*"

Mr. Venn moved, and the Bishop of London seconded, *that this Note be transferred to the end of the Service*, and upon a division, 10 votes were given for, and 4 against, the motion.

The First Rubric in the Communion of the Sick, as provisionally amended March 10, 1869, was read by the Secretary.

Mr. Perry moved, and Canon Gregory seconded, to omit the words "signifying also, so far as he may, "how many there are to communicate with him "(which it is expedient should be three, or two at the "least)."

Earl Beauchamp moved as an amendment, which was seconded by the Bishop of Gloucester and Bristol :—

"That the Rubric, as amended, be adopted, and that the Commission do proceed to the consideration of the next Rubric."

Upon a division 12 votes were given for, and 2 against the amendment, and the Rubric was adopted accordingly.

The following new Rubric, provisionally adopted March, 10, 1869, was read by the Secretary :—

"¶ *If the sick person be very weak, and necessity so require, it shall suffice to use for this Office the Confession, Absolution, Prayer of Consecration, Form of Delivery of the Sacrament, Lord's Prayer, and Blessing.*"

Upon a division, the Rubric was adopted, *nemine contradicente*.

The first Rubric in the Order for the Burial of the Dead, as provisionally amended March 18, 1869, was read by the Secretary.

Mr. Buxton moved, and the Dean of Westminster seconded, to omit the word "unbaptized," but upon a a division 4 votes were given for, and 9 against, the motion, and the Rubric was adopted down to the word "unbaptized."

Mr. Beresford Hope moved that the Rubric be amended in the following form, as suggested in a paper circulated by the Bishop of Carlisle :

"¶ Here it is to be noted that the Office ensuing is not to be used for any that die unbaptized or excommunicate; neither is it to be used for those who have laid violent hands upon themselves; but in all such cases it shall be lawful for the Minister to read one or both of the Psalms following, together with one of the appointed Lessons, and the four sentences appointed to be said while the corpse is made ready to be laid into the earth, concluding with the Lord's Prayer, and the Prayer 'The Grace of our Lord, &c.,' at the end of this Office. This abbreviated form may also be used in the case of those who at the time of their deaths were open and notorious evil livers. Provided always, that the use of the form thus allowed be notified to the Ordinary within seven days after such use." **Burial of the dead.**

Mr. Walpole moved to insert after the word "unbaptized" the words "neither shall it be used over those who have died excommunicate."

Earl Beauchamp moved that the debate be adjourned, but, upon a division, 2 votes were given for, and 6 against, the motion.

Subsequently, after several divisions, the debate was adjourned, and ordered to be resumed at the next meeting, before the consideration of the Rubrics on the Banns of Matrimony.

Ninety-third Meeting.

Thursday, February 17, 1870.

THE BISHOP OF WINCHESTER in the Chair.

The Minutes of the last meeting were read and confirmed.

The adjourned Debate upon the First Rubric in the order for the Burial of the Dead, was resumed. Burial of the dead.

After discussion, a division was first taken upon Mr. Walpole's motion, when 6 votes were given for, and 7 against it.

The Earl of Harrowby moved to adopt the words "or excommunicate" after the word "unbaptized," and upon a division, 10 votes were given for, and 3 against, the motion.

Mr. Buxton moved, and the Dean of Westminster seconded, to insert the word "intended" before the words "to be used;" but Earl Beauchamp having taken the objection that, at the last meeting the Rubric had been adopted down to the word "unbaptized," Mr. Buxton consented to postpone the motion.

The Earl of Harrowby moved, and Mr. Buxton seconded, to omit in this place the words "neither is it to be used over those who have laid violent hands upon themselves."

After discussion, whether the question should be first decided as to an alternative Service being allowed in the case of the fourth class defined in the Rubric (as provisionally amended) as "open and notorious evil livers," Earl Stanhope moved to insert in the Rubric the following words, "nor in the case of those who have died in the commission of some open and notorious act of sin," but upon a division, 4 votes were given for, and 12 against, the motion.

The question was then put, that the words "and in the case of those who at the time of their death were open and notorious evil livers" be adopted, when 7 votes were given for, and 9 against, their adoption, and the words were struck out accordingly.

The debate upon the Earl of Harrowby's motion was then resumed, and Earl Beauchamp moved as an amendment, which was seconded by Mr. Perry, to restore the existing Rubric by adding after the word "excommunicate" the words "or have laid violent hands upon themselves," but it being now 4 o'clock the debate was adjourned until the next meeting.

Mr. Beresford Hope brought forward the motion of which he had given notice on the days of future meetings, and moved that after Wednesday, February 23, the Commission do not meet on any Wednesday until after Easter. Days of meeting.

The Bishop of Gloucester and Bristol moved as an amendment, that Wednesday, March 2, be substituted for Wednesday, February 23; but in deference to certain members of the Commission, he withdrew the amendment; and Earl Stanhope then moved as an amendment, that the discussion upon Mr. Beresford Hope's motion be adjourned until the meeting on Friday, February 25, and, upon a division, 7 votes were given for, and 4 against, the amendment.

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* Vide p. 129. † Vide p. 128.

Ninety-fourth Meeting.

Friday, February 18, 1870.

THE BISHOP OF WINCHESTER in the Chair.

The Minutes of the last meeting were read and confirmed.

Burial of the dead.

The adjourned debate upon the First Rubric in the Order for the Burial of the Dead was resumed; and the amendment moved at the last meeting by Earl Beauchamp was made the substantive motion, and was seconded by Canon Gregory, viz. :—

"To restore the existing Rubric, by adding, after the word '*excommunicate*,' the words '*or have laid violent hands upon themselves.*'"

The Bishop of Gloucester and Bristol moved as an amendment :—

"To adopt the existing Rubric, and to add thereto,
'But note, that it shall in all cases be lawful for
'the Minister, on sufficient cause, to read one or
'both of the Psalms following, together with one
'of the appointed lessons and the four sentences
'appointed to be said while the corpse is made
'ready to be laid in the earth, concluding with the
'Lord's Prayer and the Grace at the end of the
'office. Provided always, that the Service thus
'allowed be not used without the permission of
'the Ordinary; but that if, from want of suffi-
'cient time, such permission cannot be obtained,
'then the Minister shall notify in writing,
'within seven days, to the Ordinary, the use of
'the shortened service, and the reasons for his
'having so used it.'"

A division was first taken upon Earl Beauchamp's motion, when 9 votes were given for, and 8 against it, and thereupon the Earl of Harrowby declined to press further the motion made by him at the last meeting.

The Dean of Westminster then moved, and the Bishop of Gloucester and Bristol seconded, to add to the existing Rubric the words as set forth in the amendment of the Bishop of Gloucester and Bristol down to the words "end of the office," omitting the words "Note that"; and also, on the motion of Earl Beauchamp, the words "in all cases;" and upon a division 11 votes were given for, and 6 against, the addition of the words.

The Bishop of London then moved, and the Bishop of Gloucester and Bristol seconded, to add to the words last adopted the words "Provided always," down to the words "so used it," as set forth in the Bishop of Gloucester and Bristol's amendment; and, upon a division, the motion was agreed to *nemine contradicente*.

On the question being put that the Rubric as now amended be adopted, Mr. Perry moved, and Mr. Beresford Hope seconded, to omit the words "one or both of the Psalms following;" but upon a division 2 votes were given for, and 11 against, the motion.

Mr. Buxton also moved, and the Dean of Westminster seconded, to insert the word "intended" before the words "to be used" in the existing Rubric; but upon a division, 4 votes were given for, and 9 against, the motion.

A division was then taken upon the question that the Rubric as amended be adopted, when 10 votes were given for, and 5 against, such adoption, and the Rubric was adopted accordingly in the following form :—

"¶ *Here is to be noted, that the Office ensuing is not to be used for any that die unbaptized or excommunicate, or have laid violent hands upon themselves; but it shall be lawful for the Minister, on sufficient cause, to read one or both of the Psalms following, together with one of the appointed lessons, and the four sentences appointed to be said while the corpse is made ready to be laid in the earth, concluding with the Lord's Prayer and the Grace at the end of the Office. Provided always, that the Service thus allowed be not used without the permission of the Ordinary; but that if from want of sufficient time such permission cannot be obtained, then the Minister shall notify in writing, within seven days, to the Ordinary, the use of the shortened service, and the reasons for his having so used it.*"*

Mr. Beresford Hope gave notice that he would call attention to this Rubric at the time of the discussion on the report.

Mr. Buxton moved, and the Earl of Harrowby seconded, to add at the close of the Rubric the words—

"Note, however, that it is not the duty of the Minister to make inquiry whether the deceased person was unbaptized, unless, previously to the funeral, he has received authoritative warning that this was the case, and has satisfied himself of the truth of the allegation."

But upon a division 2 votes were given for, and 10 against, the motion.

The Rubric before the Lesson appointed to be read as set forth in the schedule was read by the Secretary :—

Or one of the following, that is to say,

St. Mark x. *v.* 13–17.
St. Mark v. *v.* 35–42.
St. Luke vii. *v.* 11–17.
St. John xi. *v.* 30–45.
1 Thess. iv. *v.* 13 to end.
Revel. vii. *v.* 13 to end.
St. Matt. xxiv. *v.* 35–42.

Earl Beauchamp moved to omit the Lessons from St. Mark x. and Rev. vii., and to affix to St. Mark v. the marginal note "For a Girl," and to St. Luke vii. "For a Young Man," and to St. Matthew xxiv. "For a shorter service."

A division was first taken upon the motion *to omit St. Mark x.*, when 9 votes were given for, and 7 against the motion.

A division was next taken upon the motion to affix a marginal note to St. Mark v., when 4 votes were given for, and 11 against it; and thereupon Earl Beauchamp withdrew the like motion with regard to St. Luke vii.

A division was then taken upon the motion to omit Rev. vii., when 11 votes were given for, and 5 against the motion.

A division was next taken upon the motion to affix a marginal note to St. Mathew xxiv, when 3 votes were given for, and 10 against it.

On the question being put that the Rubric thus amended be adopted, Mr. Walpole moved, and the Earl of Harrowby seconded, that the Rubric stand as follows :—

"And he may read one of the following in addition to 1 Cor. xv. 20."

But upon a division 3 votes were given for, and 12 against, the motion, and upon another division the Rubric as amended was adopted by 9 votes for, and 7 against, such adoption.

Mr. Beresford Hope gave notice that on the discussion of the Report he would call attention to the Rubric now adopted.

Mr. Buxton gave notice that at the next meeting he should move :—

"That the Secretary be directed to call the attention of the Government to the deficiency of the lay element in the present constitution of the Commission, owing to the withdrawal of Sir John Coleridge, Lord Portman, Lord Ebury, and Mr. John Abel Smith."

The Bishop of Gloucester and Bristol gave notice that he should move at the next meeting that the consideration of the question of the Athanasian Creed be entertained on Friday next, February 25.

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* Vide p. 128.

Ninety-fifth Meeting.

Wednesday, February 23, 1870.

The Bishop of Winchester in the Chair.

The Minutes of the last meeting were read and confirmed.

The Secretary presented a letter from the Reverend Dr. Pusey, dated February 22, and enclosing a copy of a memorial on the Athanasian Creed addressed to the Archbishops of Canterbury and York.*

It was ordered that the memorial be taken into consideration as such time as the Athanasian Creed comes under discussion in order.

The consideration of the first and second Rubrics in the Form of Solemnization of Matrimony, adjourned from February 16, was then resumed.

After discussion as to the form in which the question of the first Rubric should be considered, Mr. Beresford Hope moved, and the Earl of Harrowby seconded:

"That it is not desirable to abolish the custom of publishing the Banns of Matrimony during the performance of public worship."

To which Earl Stanhope moved as an amendment—

"That Banns be published by being affixed to the church door, and that any objections intended to be made be made in writing to the curate."

Upon a division, 2 votes were given for, and 14 against, the amendment; and thereupon Mr. Beresford Hope withdrew the original motion, and in lieu thereof moved, and Earl Beauchamp seconded, that the Rubric stand as follows:—

"First, the Banns of all that are to be married together must be published in the church three several Sundays immediately before the Sermon, during the time of Morning Service, or of Evening Service if there be no Morning Service."

To which Mr. Walpole moved as an amendment, which was seconded by Earl Stanhope, that the first Rubric be restored and stand as follows:—

"First, the Banns of all that are to be married together must be published in the church three several Sundays, during the time of Morning Service, or of Evening Service (if there be no Morning Service), immediately after the Second Lesson; the Curate saying, &c."

A division was first taken upon Mr. Walpole's amendment, when 6 votes were given for, and 11 against it.

A division was then taken upon Mr. Beresford Hope's motion, when 6 votes were given for, and 12 against it; and it was then agreed, *nemine contradicente*, to adopt the Rubric as provisionally amended in the following form:—

¶ "First, the Banns of all that are to be married together must be published in the Church three several Sundays, *immediately after the Second Lesson, during the time of Morning Service, or of Evening Service if there be no Morning Service*, the Curate saying, &c."

The following new Rubric, to follow the first Rubric as provisionally inserted, February 17, 1869, was read by the Secretary, and adopted *nemine contradicente*:—

¶ "*Or if the Banns of more than two persons are published, he shall say,*

"*Why these persons should not respectively be joined together, &c.*"

The Bishop of Gloucester and Bristol then brought forward the motion of which he had given notice, and which was seconded by the Bishop of London:—

"That the consideration of the question of the Athanasian Creed be entertained on Friday, February 25."

The motion was agreed to *nemine contradicente*, and the Secretary was directed to send a special notice to the absent members of the Commission.

* Vide Appendix, p. 159.

Churching of women.

The following addition to the first Rubric in the Service for the Churching of Women as provisionally inserted, April 15, 1869, was read by the Secretary:—

"To be used at the first attendance of the woman at Church, before or after Divine Service."

It having been agreed, *nemine contradicente*, to transpose the words "before or after Divine Service" so as to follow the word "used," Mr. Beresford Hope moved, and Earl Beauchamp seconded, to omit the words "or after," but, upon a division, 5 votes were given for, and 9 against, the motion.

The question was then put, that the Rubric as provisionally amended be adopted, when 9 votes were given for, and 10 against, such adoption.

Mr. Beresford Hope moved, and the Bishop of St. David's seconded, that the following words be added to the existing title:—

"To be used at their first attendance at church."

But upon a division 7 votes were given for, and 8 against, the motion.

Suffrages, &c.

The words in the Suffrages after the Lord's Prayer and in the final Prayer, provisionally agreed, on April 18, 1869, to be printed in italics, were read by the Secretary, and it was agreed, *nemine contradicente*, that the mode of printing them be not altered.

Ordaining of deacons.

The Rubrics after the Epistle in the Form of Making of Deacons, as provisionally amended April 16, 1869, were read by the Secretary, and the amendments then made were adopted, *nemine contradicente*.

The Chairman read a letter from the Bishop of Worcester, suggesting that in the preface to the service the words "or other day" be substituted for the words "or holy-day," and it was agreed that its consideration be postponed.

Consecration of bishops.

The Rubric in the Form of Ordaining or Consecrating of an Archbishop or Bishop, as provisionally amended on April 16, 1869, was read by the Secretary, and the amendments then made were agreed to, *nemine contradicente*.

Order of confirmation.

The Bishop of London gave notice that hereafter he would move:—

"To insert in the Rubric before the imposition of hands in the Order of Confirmation, after the word 'servant,' the words 'or these thy servants.'"

Commination service.

The Dean of Westminster gave notice that hereafter he would move:

"That in the preface to the Commination Service the Rubric shall run thus,—'The Priest shall say the following exhortation or part thereof.'"

Upon the motion of Earl Beauchamp, it was agreed, *nemine contradicente*, to adopt the following verbal alterations in the Rubrics as set forth in the Schedule as finally revised.

Matrimony.

"1. In the new Rubric in the Form of Solemnization of Matrimony, beginning 'And note that when, &c.' *to substitute the word 'form' for the word 'words'* before the words 'with this Ring, &c.'"

Burial service.

"2. In the First Rubric in the Order for the Burial of the Dead, to *omit the word 'appointed'* before the word 'Lessons;' to *substitute the word 'Office' for the word 'Service,'* to *omit the word 'sufficient' before the word 'time,'* and to *substitute the word 'this' for the word 'such'* before the word 'permission.'"

Rubric after third collect.

And it was also agreed, *nemine contradicente*, on the motion of the Bishop of Chester, to *substitute the word "a" for the word "an"* before the word "Hymn" in the Rubric after the Third Collect in the Order for Morning and Evening Prayer.

Meetings.

It was ordered that Meetings of the Commission be held on Tuesday, March 1, at one o'clock, Thursday, March 3, at one o'clock and Friday March 4, at 12 o'clock.

Ninety-sixth Meeting.

Thursday, February 24th, 1870.

The Bishop of Winchester in the Chair.

The Minutes of the last meeting were read and confirmed.

Sermon. The consideration, adjourned from February 2, of the Rubric provisionally adopted June 29, 1869, as to the place of the Sermon, was resumed.

After discussion, it was first agreed, *nemine contradicente*, upon the motion of Earl Beauchamp, to amend the Second Rubric after the Nicene Creed, beginning "Then shall follow the Sermon, &c.," by restoring the existing Rubric, and by adding to it, after the word "authority," the words "*yet if the Minister shall preach after Morning Prayer, he may omit the Sermon or Homily after the Nicene Creed.*"*

It was then agreed, on the motion of the Bishop of St. David's, after a division, by 12 to 5 votes, to allow of the Sermon being preached after the Third Collect, subject to the control of the Ordinary; and it was also agreed, *nemine contradicente*, on the motion of Earl Beauchamp, to reconsider the new Rubric adopted February 2, 1870, beginning "*The Morning Prayer*, &c.," with the view of inserting in it the direction as to the place of the Sermon.

Earl Beauchamp then moved to amend that Rubric as follows:—

"¶ *The Morning Prayer, the Litany, and the Order for the Administration of the Lord's Supper or Holy Communion, may be used together or as separate Services at the discretion of the Minister; and when the Morning Prayer is said alone, a Sermon may follow the Third Collect or the end of the Service. But note that due notice of any proposed change in that which hath been the accustomed manner of using these services in any Parish shall be given by the Minister to the Parishioners and to the Ordinary; and in case of doubt as to the expediency of the proposed change, the Parishioners may refer the matter to the Ordinary, whose decision shall be given in writing.*"†

Upon a division, 11 votes were given for, and 1 against, the motion.

Holy Communion. The consideration of the First Rubric after the Order for the Administration of the Lord's Supper, postponed from February 4, 1870, was then resumed, and Earl Beauchamp moved, and the Bishop of St. David's seconded, to amend the Rubric as follows:—

"¶ *Upon the Sundays and other Holy-Days (if there be no Communion) shall be said all that is appointed at the Communion until the Sermon be ended, and then shall follow one or more of the Collects, concluding with the Blessing; Nevertheless, when Alms are to be given, one or more of the Offertory Sentences may be read, after which the Alms shall be placed upon the Holy Table before the Collects and Blessing.*"

Upon a division, 13 votes were given for, and 1 against, the motion.

Ornaments Rubric. The consideration of a paper containing amendments in the Rubrics, of which Mr. Hubbard had given notice, was then taken, and Mr. Hubbard moved, and Canon Gregory seconded, to add, after the Ornaments Rubrics, the clause following:—

"Nevertheless, it is expedient that for the greater uniformity in the custom which has now for many years prevailed, the Ministers shall be restrained to the use of a white vesture, provided that upon such vesture they may wear a scarf or stole, and, if graduates, an academic hood."

To which the Earl of Harrowby moved, as an amendment, to substitute after the word "prevailed" in Mr. Hubbard's motion, the words:—

"Every Minister saying the public Prayers or ministering the Sacraments or other Rites of the Church shall, as ordered by the Canons, wear a decent or comely surplice with sleeves; but such Ministers as are graduates shall wear upon their surplices at such times the hoods agreeable to their degrees at their universities; or if not graduates, over their surplices some decent tippet of black, so it be not silk."

It being now 4 o'clock, the debate was adjourned until the next meeting, after the consideration of the Rubric before the Athanasian Creed.

Ninety-seventh Meeting.

Friday, February 25, 1870.

The Bishop of Winchester in the Chair.

The Minutes of the last meeting were read and confirmed.

In accordance with the Resolution adopted at the Meeting on February 23, the consideration of the Rubric before the Athanasian Creed was first taken.

The two Memorials on the subject of the Creed, which had been presented at the Meetings on February 4 and 23 respectively, were read by the Secretary; and the Dean of Westminster read also a letter from the Reverend Professor Lightfoot on the same subject.

The Bishop of Carlisle moved, and the Dean of Westminster seconded, to substitute for the existing Rubric before the Athanasian Creed the following words:—

"¶ In Cathedral and Collegiate Churches, upon these Feasts: Christmas Day, ... and upon Trinity Sunday, this Confession of our Christian Faith, commonly called the Creed of St. Athanasius, may be sung or said at Morning Prayer instead of the Apostles' Creed."

Upon a division, 6 votes were given for, and 14 against, the motion.

The Bishop of London then moved to omit in the existing Rubric before the Creed, from the words "Upon these Feasts" down to the words "St. Andrew and," and to insert after the words "Trinity Sunday" the words "and at other times when it shall be commanded by the Ordinary."

But the motion was not seconded.

The Bishop of Gloucester and Bristol then moved, and the Bishop of St. David's seconded—

That the Rubric preceding the Athanasian Creed be amended as follows:—

"Upon the Sundays following Christmas Day and Easter Day and upon Trinity Sunday, as well as upon these Feasts (except when the same shall fall upon a Sunday), Epiphany, St. Matthias, St. John Baptist, St. James, St. Bartholomew, St. Matthew, St. Simon and St. Jude, and St. Andrew, shall be sung or said at Morning or Evening Prayer, instead of the Apostles' Creed, this Confession of our Christian Faith, commonly called the Creed of St. Athanasius, by the Minister and people standing."

After discussion, the motion was, by leave, withdrawn.

Earl Stanhope then moved, and Mr. Humphry seconded—

That the Rubric stand as follows:—

"This Confession of the Christian Faith, commonly called the Creed of St. Athanusius, shall be sung or said at Morning Prayer instead of the Apostles' Creed, at such times, if any, as the Ordinary may appoint."

After discussion, the motion was, by leave, withdrawn, and Earl Beauchamp moved, and the Earl of Harrowby seconded:—

"That an explanatory note be appended to the Athanasian Creed."

Upon a division, 14 votes were given for, and 5 against, the motion.

Earl Beauchamp then moved, and Sir R. Phillimore seconded:—

"That the Episcopal Members of the Commission

* Vide p. 128. † Vide p. 129.

be requested to prepare the Explanatory Note for the consideration of the Commissioners."

Upon a division, 11 votes were given for, and 5 against, the motion.

On the motion of Mr. Beresford Hope, the debate, adjourned from February 17, as to the days of future meetings, was resumed; and it was agreed, *nemine contradicente*, that the Commission do not meet on any Wednesday until after Easter, and also that meetings be held on Thursday, March 17, at 1 o'clock, Friday, March 18, at 12 o'clock, and Thursday, March 24, at 1 o'clock.

Ninety-eighth Meeting.

Tuesday, March 1, 1870.

The Bishop of Winchester in the Chair.

The Minutes of the last meeting were read and confirmed.

The debate on the Ornaments Rubric, adjourned from February 24, was resumed.

Earl Beauchamp moved, and the Bishop of Gloucester and Bristol seconded, as an amendment upon Mr. Hubbard's motion:—

"That the question be not put."

The Earl of Carnarvon also moved as an amendment, and Sir Travers Twiss seconded:—

"That the consideration of the Ornaments Rubric be postponed until the discussion of the Report."

After discussion, Earl Beauchamp withdrew his amendment, and the Earl of Harrowby also withdrew the amendment proposed by him on February 24.

A division was then taken upon the Earl of Carnarvon's amendment, when 6 votes were given for, and 10 against it.

A division was next taken upon the original motion of Mr. Hubbard, when 3 votes were given for, and 12 against it.

Mr. Perry moved, and the Dean of Westminster seconded:—

That the following be added as a new Rubric supplementary to the Ornaments Rubric:

"But if any question arise in a parish or congregation touching the fitness of the Ornaments of this Second Year, or of any other Ornaments used at such times of ministration, it shall be decided by the discretion of the Ordinary, or of the Archbishop in case of appeal being further made to him."

After discussion, a division was taken upon the general principle involved in Mr. Perry's motion, when 10 votes were given for, and 6 against it; and subsequently the Bishop of Gloucester and Bristol moved, as a verbal amendment, to omit the words "the fitness of," and Earl Beauchamp moved, also as a verbal amendment, to omit the word "such" before the word "times," but after discussion, the Bishop of Gloucester and Bristol withdrew his motion, and upon a division, 5 votes were given for, and 6 against, the motion of Earl Beauchamp.

Ninety-ninth Meeting.

Thursday, March 3, 1870.

The Bishop of Winchester in the Chair.

The Minutes of the last meeting were read, and, after a division, by 10 votes to 3, were confirmed.

The consideration of amendments proposed in various Rubrics by Mr. Hubbard in a paper circulated in October 1869 was then taken.

In the Rubric in the Order for Morning Prayer beginning "Then shall follow the Psalms," &c., Mr. Hubbard moved to insert after the word "Psalms" the words, "the Minister saying audibly the number of the first of the appointed Psalms, or each of them if they are not consecutive;" but, after discussion, the motion was, by leave, withdrawn.

Holy Communion.

In the Rubric in the Order of the Administration of the Lord's Supper, before the First Exhortation, Mr. Hubbard moved that the Rubric be amended thus:—

"When the Minister giveth warning for the Celebration of the Holy Communion, he may use this Exhortation following: and this Exhortation shall be read at least three times in the course of each year."

Rubric before 1st exhortation.

Earl Beauchamp moved, as an amendment, that the Rubric stand thus:—

"*When the Minister giveth warning for the Celebration of the Holy Communion, he may read this Exhortation following; which shall be used at least three times in the course of the year.*"

Upon a division, Earl Beauchamp's amendment was agreed to, *nemine contradicente*, and the Rubric was amended accordingly.

In the Rubric beginning "Then shall this general Confession be made," Mr. Hubbard moved to add after the words "be made" the words "by all those "that are minded to receive the Holy Communion, "the Minister and all the people kneeling humbly "upon their knees, and saying."

A question having been raised as to the power of the Commission to reopen the consideration of Rubrics printed in the Schedule in black, it was first decided, upon a division, by 14 votes to 1, that the consideration of those Rubrics might be reopened.

Sir Travers Twiss then moved, as an amendment, to add after the words "General Confession," the words "of all those that are minded to receive the Holy Communion after the Minister, all kneeling," but it was negatived on a division.

Mr. Walpole then moved, as an amendment, to omit in the existing Rubric the words "in the name "of all those that are minded to receive the Holy "Communion," but upon a division 2 votes were given for, and 12 against it.

A division was then taken upon the original motion of Mr. Hubbard, when 4 votes were given for, and 10 against it.

In the Rubric before the Sanctus "Therefore with angels," &c. Mr. Hubbard moved to insert before the words "Holy, Holy, Holy, &c." the words "What "follows, the people shall also sing or say."

Leave having been given, after a division, by 12 to 4 votes, to reopen the consideration of this Rubric, and various suggestions having been made for its amendment, the question was first put whether or not any amendments should be introduced, when 5 votes were given for, and 11 against, the introduction of any amendment.

In the side note to the Prayer of Consecration, "Here he is to take the cup into his hand," Mr. Hubbard moved to substitute the word "hands" for the word "hand."

Earl Beauchamp moved, as an amendment, that the question be not put, and upon a division, 5 votes were given for, and 4 against, the amendment.

In the Rubric beginning "And there shall be no Celebration of the Lord's Supper, &c." Mr. Hubbard moved to substitute for the words in the existing Rubric after the words "Lord's Supper" the words "except there be three, or two at the least, to communicate with the Priest," and also to omit the Rubric succeeding, beginning "And if there be not above, &c."

The letter of the Rev. M. G. Watkins, presented on February 15, on the subject of this Rubric, was read by the Secretary.

Mr. Perry moved, and Mr. Buxton seconded, as an amendment, to omit the Second Rubric only, without amending the First.

Upon a division, 4 votes were given for, and 11 against, the amendment, and a division was then taken upon the original motion of Mr. Hubbard, when 9 votes were given for, and 4 against it.

The Bishop of London then moved, and Mr. Humphry seconded, *to insert after the word "least" the words "of the people,"* and upon a division, 10 votes were given for, and 6 against, the motion.

Holy Communion.

Upon the question being put that the Rubric as amended be adopted, Mr. Perry moved, and Earl Beauchamp seconded, to substitute for the words "three or two" the words "two or one," but upon a division, 4 votes were given for, and 10 against it.

It was then agreed, after a division, by 11 to 2 votes, to adopt the First Rubric as follows :—

"*And there shall be no Celebration of the Lord's Supper, except there be three (or two at the least) of the people to communicate with the Priest.*"

In the Rubric beginning "And to take away all occasion of dissension and superstition," Mr. Hubbard moved, and Mr. Humphry seconded, to substitute for the words "It shall suffice that the Bread" the words "the Bread shall."

Upon a division, 9 votes were given for, and 6 against the motion ; and upon the question being put that the Rubric as amended be adopted, the debate was adjourned, on Earl Beauchamp calling the attention of the Commissioners to the fact of the clock having struck 4.

Days of meeting.

Upon the motion of the Bishop of Gloucester and Bristol, it was agreed that no meeting be held, as previously arranged, on Thursday, March 24 ; and, upon the motion of Earl Stanhope, it was ordered that the explanatory note to the Athanasian Creed in the form suggested by the Episcopal members of the Commission be taken as the first business on Friday March 18.

One hundredth Meeting.

Friday, March 4, 1870.

The Bishop of Winchester in the Chair.

The Minutes of the last meeting were read and confirmed.

Holy Communion.

The adjourned debate upon the adoption of the Rubric beginning "And to take away all occasion of dissension, &c.," as amended at the last meeting, on the motion of Mr. Hubbard, was resumed.

After a long discussion it was agreed, upon a division, *nemine contradicente*, that leave be given to Mr. Hubbard to withdraw the motion which he had made for the adoption of the Rubric as amended yesterday, and in lieu thereof to move that the Rubric be amended as follows :—

"*And to take away all occasion of dissension and superstition, which any person hath or might have concerning the Bread and Wine, the Bread shall be the best and purest wheat bread usual to be eaten that conveniently may be gotten.*"

To which the Earl of Carnarvon moved, as an amendment, to omit the words "usual to be eaten," but, after discussion, the amendment was withdrawn ; and a division was then taken upon the substituted motion of Mr. Hubbard, when 9 votes were given for, and 8 against it.

Sir J. Napier then moved that the final confirmation of this Rubric, and of that which was carried on March 1, to come after the Ornaments Rubric, be postponed until after the decision of the Judicial Committee in June next on Mr. Purchas's case.

To which Earl Stanhope moved as an amendment :—

"That the formal confirmation of this Rubric be taken on a future day, with special notice."

Upon a division, 11 votes were given for, and 5 against, the amendment.

Bishop of Chester's paper.

The consideration of certain questions raised in a paper circulated by the Bishop of Chester in July 1869 was then taken.

The first question related to the Gloria Patri,—whether the position of the word "Answer" implied that the former verse is invariably to be said by the Minister ; but no motion was made upon the subject.

The next question referred to the recognition of the Lessons being read by laymen.

On the motion of Earl Beauchamp, seconded by Mr. Buxton, it was agreed, *nemine contradicente*, that the Rubric before the First Lesson be amended as follows :—

"*Then shall be read distinctly with an audible voice by the Minister, or by other fit person appointed by him, the First Lesson, &c.*"

The Bishop of Chester postponed the question of laying down some definite rule for the case of the Gospel for a Sunday or Holyday being part of the Second Lesson of the day.

The next question referred to the substitution of the word "Lesson" for the word "Chapter" in the Rubric before the Benedictus ; and upon the motion of the Bishop of Chester it was agreed, after a division, by 10 to 4 votes, to *substitute the word "Lesson"* accordingly.

One hundred and first Meeting.

Thursday, March 17, 1870.

The Bishop of Winchester in the Chair.

The Minutes of the last meeting were read and confirmed.

The further consideration of the questions raised in the paper of the Bishop of Chester, dated July 16, 1869, was resumed.

The first question referred to the Rubric before the Apostles' Creed in the Order of Morning Prayer, and it was agreed, *nemine contradicente, to substitute for the words "Creed of St. Athanasius," the words "Confession of Faith commonly called the Creed of St. Athanasius.*"

The next question referred to the expediency of wording more clearly the Rubrics after the Apostles' Creed, so as to show that the act of kneeling is to take place after the Minister has said "Let us pray ;" but it was agreed, after a division, by 6 votes to 3, upon an amendment of Earl Beauchamp, to proceed to the consideration of the next question.

In the Rubric before the Collects the Bishop of Chester moved to substitute the word "these" for the word "three ;" but the the motion was not seconded.

The Bishop of Chester moved, and Mr. Perry seconded, to insert the following new Rubric after the Rubric before the Litany :—

"¶ *When any desire the prayers of the congregation, the following words may, at the discretion of the Minister, be added in the proper place of any of the Petitions* [*especially* him, (*or* her, *or* those) *for whom our Prayers are desired*]."

Upon a division, 10 votes were given for, and 2 against, the motion.

In the Rubric before the Collects to be used in the Ember weeks, Earl Beauchamp moved, and the Bishop of Chester seconded, to substitute for the existing Rubric the following new Rubric :—

"¶ *To be said on the Sunday before the Ember days, and the seven days after it, for those who are to be admitted into Holy Orders.*"

Upon a division, 6 votes were given for, and 2 against the motion.

In the Rubric before the Prayer beginning "O God, whose nature and property," &c., the Bishop of Chester moved, and Canon Gregory seconded, to substitute for the word "former" the words "occasional prayers ;" but upon a division 4 votes were given for, and 5 against the motion.

In the Rubric before the Prayer for the High Court of Parliament, Mr. Beresford Hope moved to insert the word "occasionally" after the word "read ;" but after discussion the motion was, by leave, withdrawn.

The next question raised by the Bishop of Chester referred to the expediency of defining whether or not the General Thanksgiving should be said by the congregation with the Minister ; but upon the motion of Canon Gregory it was agreed, *nemine contradicente*, to pass on to the consideration of the next question.

In the Rubric after the Collect for Advent Sunday, Earl Beauchamp moved, and the Bishop of Chester seconded, *to substitute for the words "with the other Collects in Advent" the words "after the Collect ap-*

pointed for the Day ;" and upon a division 6 votes were given for, and 2 against, the motion.

Upon the motion of Mr. Beresford Hope, it was agreed, after a division, *nemine contradicente*, to insert the following new Rubric after the Gospel for the Epiphany :—

"¶ *The same Collect, Epistle, and Gospel shall serve for every day until the Sunday following.*"

Mr. Perry then moved, and Mr. Beresford Hope seconded, *to insert a new Rubric in the same words* after the Gospel for the Ascension day ; and upon a division 7 votes were given for, and 2 against the motion.

Mr. Perry moved, and the Bishop of Chester seconded, to add the following new Rubric to the existing Rubric after the Gospel for the twenty-fifth Sunday after Trinity :—

"¶ *If there be twenty-six Sundays after Trinity, the Collect, Epistle, and Gospel for the sixth Sunday after Epiphany are to be used on the twenty-fifth Sunday.*"

"*If there be twenty-seven Sundays, the Collect, Epistle, and Gospel for the fifth Sunday after Epiphany are to be used on the twenty-fifth Sunday ; and those for the sixth Sunday after Epiphany are to be used on the twenty-sixth Sunday.*"*

Upon a division, 6 votes were given for, and 3 against the motion.

Mr. Perry moved, and the Bishop of Chester seconded, to add the following new Rubric to the Rubric prefixed to the Collects, Epistles, and Gospels :—

"*When a Holyday falls upon a Sunday (other than the First Sunday in Advent, the Sunday next before Easter, Easter Day, Whitsun Day, or Trinity Sunday,) the Collect, Epistle, and Gospel for the Holyday may be used at the discretion of the Minister.*"

Upon a division, 6 votes were given for, and 2 against the motion.

The Bishop of Chester moved, and the Earl of Harrowby seconded, to insert some Rubric, permissive or suggestive, for a Collect to be used before the Sermon ; but upon a division it was agreed, *nemine contradicente*, that no Rubric be inserted.

The next question raised by the Bishop of Chester referred to sanctioning, or not, "the certain words of acclamation" before the Gospel, as in the American Prayer Book, and Earl Beauchamp moved, and the Bishop of Chester seconded, to adopt the American Rubric, and to insert the words, "Here the people, standing up, shall say '*Glory be to Thee*,' &c. ;" but upon a division 3 votes were given for, and 8 against, the motion.

The next question referred to a direction to be expressed for the congregation to stand at the "Gloria in Excelsis"; but upon a division it was agreed, *nemine contradicente*, that no direction be expressed.

The next question referred to the insertion in the Ministration of Public Baptism of Infants of a Rubric after the words "Let us pray," as in the Ministration of Baptism to such as are of riper years, viz. :—

(*And here all the congregation shall kneel*).

Upon a division it was agreed, by 8 votes to 1, to insert the Rubric accordingly.

The next question referred to the expediency of inserting a direction that the prayer following the Brief Exhortation after the Gospel be said by the people as well as by the Minister ; but upon a division it was agreed, by 7 votes to 5, not to insert any direction.

In the Order for the Solemnization of Matrimony, the Bishop of Chester raised the question whether or not a Deacon should be disqualified from performing the service ; but upon the motion of Earl Beauchamp it was agreed, *nemine contradicente*, to pass on to the consideration of next question.

In the Communion of the Sick Earl Beauchamp moved, and the Bishop of Chester seconded, *to substitute in the last Rubric after the service the words "the Minister alone may" for the words "the Minister may only ;"* and, upon a division, 7 votes were given for, and 3 against the motion.

Burial of the dead.

The next question referred to the expediency of making it permissible to go to the grave for the entire Order for the Burial of the Dead in cases of infectious diseases ; but, upon the motion of Mr. Beresford Hope, it was agreed, *nemine contradicente*, to pass to the consideration of the next question.

Churching of women.

In the Service for the Churching of Women various questions were raised by the Bishop of Chester ; but the question being first put, whether the conclusions already arrived at as to that service should be re-opened, only 2 votes were given in favour of such re-opening.

Commination service.

In the Commination Service the Dean of Westminster moved, and Mr. Venn seconded :—

"That in the Preface the Rubric shall run thus : 'The Priest shall say the following Exhortation, or part thereof.'"

After discussion, the motion was, by leave, withdrawn in favour of an amendment, moved by Mr. Humphry, and seconded by Earl Stanhope, to substitute the word "may" for the word "shall" before the words "in the reading pew," and to add the words "or he may begin with the Exhortation, Now, seeing, &c."

Upon a division 4 votes were given for, and 7 against, the amendment ; and Mr. Humphry then moved that liberty be given to begin the Service with the Fifty-first Psalm ; but upon a division 5 votes were given for, and 8 against, the motion.

Ordination Service.

The consideration of the question postponed from February 23, 1870, as to the substitution in the Preface to the Form and Manner of Making, Ordaining, and Consecrating of Bishops, Priests, and Deacons, of the words "or other day" for the words "or other holyday," was then taken ; but no motion was made upon the subject.

Quinquagesima Sunday.

Mr. Perry called attention to the expediency of inserting a New Rubric after the Gospel for Quinquagesima Sunday, directing that the same Collect, Epistle, and Gospel may serve for all the week after, except Ash-Wednesday ; but no motion was made on the subject.

Order of Morning Prayer.

Mr. Perry moved, and the Dean of Westminster seconded, to insert the following New Rubric immediately after the First Lord's Prayer, in the Order for Morning Prayer :—

"Note.—When this Office is to be immediately followed by a Celebration of the Holy Communion, it may begin here."

After discussion, the motion was, by leave, withdrawn.

Prayer for the Queen.

Mr. Perry moved, and Mr. Humphry seconded, to insert the following Rubric before a Prayer for the Queen's Majesty :—

"The three Prayers following may be left out when the Communion Service immediately follows the Morning Prayer ;"

but upon a division 5 votes were given for, and 6 against, the motion.

One hundred and second Meeting.

Friday, March 18, 1870.

The Bishop of Winchester in the Chair.

The Minutes of the last meeting were read and confirmed.

Litany.

The Bishop of London gave notice that hereafter he would move to insert in the Suffrage of the Litany for the Lords of the Council, after the word "Nobility," (in a parenthesis and in italics) the words "*and the High Court of Parliament at this time assembled ;*" and to add as a Rubrical Note, "This is to be said during the Session of Parliament ;" and if this is adopted, to add to the Rubric before the Prayer for the High Court of Parliament the words "at such times when the Litany is not appointed to be said." And also in

* Vide p. 125.

Order of Confirmation. **Athanasian Creed.**

the Order of Confirmation to insert, in the Rubric before the imposition of hands, after the word "servant" the words "or these thy servants."

In accordance with the Minute adopted on March 3, the consideration of the Form of Note suggested by the Sub-Committee appointed February 25 to draw up the explanatory Note to be appended to the Athanasian Creed, was taken as the first business.

Memorial.

Mr. Walpole read a letter from the Dean of Lincoln on the subject, and the Secretary read a letter from the Bishop of Carlisle, and also presented the Memorial addressed to the Archbishops of Canterbury and York, with the signatures attached of 315 clergy and of nearly 900 lay male communicants.*

The Bishop of London moved, and the Bishop of Chester seconded, that the note be appended as drawn up by the Sub-Committee in the following form :—

"That no words in this Creed are to be understood as pronouncing sentence of eternal condemnation on those who do not hold every one of its separate propositions, or, through involuntary ignorance, even the Catholic Faith itself; but as solemnly warning of their peril those who, having been called into a state of salvation, wilfully renounce the Catholic Faith."

The Earl of Harrowby moved, and the Bishop of Gloucester and Bristol seconded, that the Note stand as follows :—

"*That the condemnations in this Confession of Faith are to be no otherwise understood than as a solemn warning of the peril of those who wilfully reject the Catholic Faith.*"

The following Form of Note was also suggested by the Bishop of Winchester, but no motion was made upon it :—

"Although this Confession of our Christian Faith ought, without doubt, to be received as being warranted by Holy Scripture, yet, for the avoiding of all scruple in the use thereof, be it noted :—

"1. That the words 'The Holy Ghost is of the Father and of the Son, not made, nor created, nor begotten, but proceeding,' do not declare the Holy Ghost to proceed from the Son so as in any wise to contradict the Catholic doctrine that the Father alone is the Fountain-head of the Triune Godhead.

"2. That the clauses which declare the necessity of a right belief to eternal salvation are not to be understood as excluding from salvation those, who through involuntary ignorance or misapprehension do not receive aright the Truth of God, but those only, who through a perverse will reject it in whole or in part."

After discussion, the motion of the Bishop of London was, by leave, withdrawn, and a division was then taken upon the Earl of Harrowby's motion, when 11 votes were given for, and 7 against it.

Earl Stanhope then moved, and the Dean of Westminster seconded, that the entire Rubric preceding the Athanasian Creed be omitted.

The Bishop of Gloucester and Bristol having raised the question that under the resolution of November 2 the consent of two-thirds of the Commissioners present was required to the re-opening of the conclusions already arrived at by the Commission with regard to this Rubric, it was moved by Sir R. Phillimore, and seconded by Mr. Buxton, and agreed to, *nemine contradicente*, that leave be given to Earl Stanhope to proceed with his motion.

After discussion, a division was taken upon it, when 8 votes were given for, and 11 against it.

Days of meeting.

The Bishop of Gloucester and Bristol having moved that no further meeting of the Commission be held before Easter, Earl Beauchamp moved as an amendment that a meeting be held on Tuesday, March 29, at 12 o'clock; and upon a division, 10 votes were given for, and 6 against, the amendment.

* Vide Appendix, p. 159.

Mr. Perry moved, and it was agreed, *nemine contradicente*, "That the Commissioners having received the kind offer of Mr. Sanders to collate the MS. Prayer Book of 1661 (now in the House of Lords Library) with the printed Prayer Book of 1636, as revised in 1661, (and now being photozincographed at the Ordnance Survey Office,) the Commissioners gladly avail themselves of Mr. Sanders's proposal, for which they now return him their best thanks."

The Secretary was instructed to open negotiations with the authorities of the House of Lords with the view of giving effect to the resolution.

The Dean of Westminster gave notice that hereafter he would move (the Commission having adopted the principle of adding dogmatic interpretations of passages in the Prayer Book), in order to test the feeling of the Commission :—

"1. To add a note to the Baptismal Services on the legal interpretation of Baptismal Regeneration."

"2. To add a note explaining the meaning of the words 'person' and 'substance.'"

"3. To add a note introducing the legal interpretation of the question to the Deacons in the Ordination of Deacons."

"4. To add a note explaining the Address to Priests in the Ordination Service."

One hundred and third Meeting.

Tuesday, March 29, 1870.

The Bishop of Winchester in the Chair.

The Minutes of the last meeting were read and confirmed.

The consideration of various suggestions on the Rubrics made in papers circulated by Mr. Perry was first taken.

Mr. Perry moved, and Canon Gregory seconded, to insert the following note after the Rubric before the Litany :—

"Note.—The Minister, at his discretion, may omit the Litany on Sundays; or he may use it at any convenient hour on Sundays, Wednesdays, and Fridays, and other times."

Upon a division, 5 votes were given for, and 10 against, the motion.

Mr. Perry moved, and the Bishop of Gloucester and Bristol seconded, to omit in the Order for the Administration of the Holy Communion the first Rubric beginning "So many as intend to be partakers of the Holy Communion, &c."

Upon a division, 11 votes were given for, and 5 against the motion.

Mr. Perry moved, and Canon Gregory seconded, to substitute in the second paragraph, for the words "and if any of those" the words "If any one."

Sir Travers Twiss moved as an amendment, which was seconded by the Earl of Harrowby, that the Rubric be amended thus :—

"If any of those who intend to be partakers of the Holy Communion be an open or notorious evil liver."

Upon a division, 3 votes were given for, and 11 against, the amendment.

Mr. Humphry then moved as a second amendment, which was seconded by Mr. Hubbard, that the Rubric be amended as follows :—

"If among those who come to be partakers of the Holy Communion, the Curate shall know any to be an open and notorious evil liver, or to have done any wrong to his neighbour by word or deed, so that the congregation be thereby offended, he shall advertise him that he presume not, &c."

Upon a division, 7 votes were given for, and 9 against the amendment.

A division was then taken upon Mr. Perry's original motion, when 7 votes were given for, and 8 against it.

The Dean of Westminster then moved that the Rubric be amended as follows :—

"If any of those who intend to be partakers of the Holy Communion shall signify his name to the Curate at least some time the day before, and shall be an open and notorious evil liver, &c."

But the motion was not seconded.

Earl Stanhope moved, and the Bishop of Gloucester and Bristol seconded, that the Rubric stand as follows :—

"If the Curate have knowledge that any one who is a notorious evil liver, or who has done any wrong to his neighbour by word or deed, so that the congregation is thereby offended, intends to be a partaker of the Holy Communion, he shall call and privately advertise him, &c."

Upon a division, 10 votes were given for, and 5 against, the motion.

Mr. Perry moved, and Mr. Buxton seconded, to omit in the third paragraph the concluding words, viz. :—

"And the Ordinary shall proceed against the offending person, according to the canon."

Upon a division, 10 votes were given for, and 5 against, the motion.

Mr. Buxton then moved, and Mr. Humphry seconded, To omit altogether the second and third paragraphs ; but, upon a division, 8 votes were given for, and 8 against, the motion, which therefore was not carried.

The question was then put, that the whole Rubric, as amended, be adopted ; when 7 votes were given for, and 7 against its adoption, which was therefore not carried.

Earl Stanhope moved, and the Dean of Westminster seconded, that a note, to be adapted from that proposed by the Bishop of Oxford on May 29, 1868, be appended to the Rubric.

Canon Gregory having called attention to the necessity of notice being given of this motion, it was agreed, *nemine contradicente*, on the motion of Mr. Buxton, seconded by the Dean of Westminster, that Earl Stanhope have leave to proceed with his motion now.

It having been decided, after various divisions, by 8 votes to 3, that the note be appended to the Rubric in this place, by 10 votes to 4 that it be not in the Preface, and by 11 votes to 5 that it be not made a paragraph in the Report *only*, it was ultimately agreed, *nemine contradicente* :—

"That the Dean of Westminster be requested to draw up and to circulate a note to be inserted at this Rubric, taking into view the proposals in the minutes already made by the Bishop of Oxford and Mr. Venn.*

Mr. Perry then brought forward, in accordance with the wish expressed on the last discussion of the Order of the Burial of the Dead, the explanatory notes, originally proposed March 18, 1869, of the words "unbaptized," "excommunicate," and "violent hands," and moved that they be adopted, but the motion was not seconded.

The Bishop of Chester moved, and Earl Beauchamp seconded, and it was agreed, *nemine contradicente*, that the second paragraph in the Preface, setting forth How the rest of Holy Scripture is appointed to be read, be amended as follows :—

"*The New Testament is appointed for the Second Lessons at Morning and Evening Prayer, and shall be read over orderly every year twice, besides the Epistles and Gospels, except the Apocalypse, which shall be read once in addition to certain proper Lessons appointed upon divers Feasts.*"

The Bishop of London, in accordance with notice given on March 18, moved, and the Dean of Westminster seconded, to insert in the suffrage of the Litany for the Lords of the Council, after the word "Nobility" (in a parenthesis and in italics), the words ("*and the High Court of Parliament at this time assembled,*") and to add as a rubrical note, "This is to be said during the Session of Parliament."

But, after discussion, the motion was withdrawn, as being *ultra vires*.

Confirmation.

The Bishop of London then moved, and Mr. Humphry seconded, To insert in the Order of Confirmation, in the Rubric before the imposition of hands, after the word "servant" the words "or these thy servants."

The question of *ultra vires* being raised, it was first put from the Chair whether the Commission had power to insert in the Rubric the words proposed, when 8 votes were given in favour of, and 8 against, the Commission having the power to insert them, and therefore the motion of the Bishop of London fell through.

Notes proposed by Dean of Westminster.

The Dean of Westminster postponed the motion of which he had given notice at the last meeting, to insert notes explanatory of certain words in several Rubrics.

Minutes.

Earl Beauchamp moved, and Canon Gregory seconded, To prefix the following resolution to the first volume of the Minutes of the Commissioners :—

"That it is desirable to place upon record that the proceedings of the Commissioners were throughout conducted upon the understanding that, while it was necessary to test the opinion of the Commissioners at various stages of the discussion on separate questions, every Commissioner was at liberty to adopt at a later stage any course which upon full discussion of other points of the subject might appear best calculated to promote the objects of the Royal Commission."

Upon a division, 6 votes were given for, and 10 against, the motion.

Committee of review.

Mr. Venn moved, and Mr. Perry seconded :—

"That a Committee be appointed to review the various alterations which have been made in the Rubrics, and to report upon any amendments which may be required for avoidance of all obscure or awkward forms of expression which have been inadvertently adopted, but without alteration of the meaning of the Commissioners."

Upon a division, 5 votes were given for, and 6 against the motion, and thereupon it was agreed, *nemine contradicente*, that Earl Beauchamp and the Bishop of Chester be requested to report on the Rubrics as finally revised up to this date.

Constitution of the Commission.

Mr. Buxton postponed the motion of which he had given notice as to the constitution of the Commission.

Days of meeting.

It was then ordered that meetings be held on Tuesday, May 17, and on Thursday and Friday, May 19, 20 ; and it being now 4 o'clock, the Commission adjourned accordingly until May 17.

One hundred and fourth Meeting.

Tuesday, May 17, 1870.

The Bishop of Winchester in the Chair.

The Minutes of the last meeting were read and confirmed.

Athanasian Creed.

The Secretary presented a petition, addressed to his Grace the Archbishop of Canterbury by certain clergy in the Martock division of the deanery of Ilchester, in the diocese of Bath and Wells, praying that relief may be given by the discontinuance of the use of the Athanasian Creed as a Public Confession of Faith.

Preface.

The Secretary read a communication from the Queen's Printers, suggesting that some alteration was necessary in the preface directing "the order how the rest of Holy Scripture is appointed to be read," in order to adapt it to the new Lectionary as being now reprinted for the purposes of a bill before Parliament.

It was moved by Mr. Beresford Hope, and seconded by Lord Ebury, and agreed, *nemine contradicente*,

* Vide p. 70.

that the Chairman be requested to address a communication to the head of Her Majesty's Government, suggesting that the Queen's Printer be authorized, under the special circumstances, to print the paragraph as amended by the Commission at its last meeting.

Bread for Holy Communion.

Mr. Hubbard having given special notice, in accordance with the resolution passed on March 4, that the Confirmation of the Rubric on the Bread to be used at the Holy Communion would be proposed at this meeting, it was moved by the Earl of Harrowby, and seconded by the Bishop of Gloucester and Bristol, and agreed to *nemine contradicente*, that the consideration of Mr. Hubbard's paper be now taken.

Mr. Hubbard then moved that the Rubric in the Order for the Administration of the Holy Communion, as amended March 4, 1870, be confirmed as follows :—

"And to take away all occasion of dissension and superstition which any person hath or might have concerning the Bread and Wine, the Bread shall be the best and purest wheat bread usual to be eaten that conveniently may be gotten."

Earl Beauchamp having moved to omit the words "usual to be eaten," and various suggestions being made for other amendments of this Rubric, the question was first put, and it was agreed, *nemine contradicente*, that words be inserted giving a reference to the Ordinary on the Bread and Wine to be used ; and, upon the motion of Earl Stanhope, seconded by the Bishop of Carlisle, it was agreed, *nemine contradicente*, that the following words be added to the Rubric :—

"*And if any difference arise concerning the Bread and Wine to be used, the Ordinary shall, on appeal, take order concerning the same, and his decision shall be final.*"

Earl Stanhope then moved, and the Bishop of Gloucester and Bristol seconded, that words be inserted in the Rubric prohibiting the use of Wafers ; and, upon a division, 11 votes were given for, and 5 against, the motion.

Earl Stanhope moved, and Mr. Buxton seconded, as an amendment upon the motion of Mr. Hubbard—

"That the existing Rubric be retained, adding thereto the prohibition of Wafers, and the reference to the Ordinary, as already agreed to."

Upon a division, 12 votes were given for, and 4 against, the motion.

Earl Stanhope then moved, and the Bishop of Gloucester and Bristol seconded, that the words prohibiting Wafers be—

"*But Wafers shall not be used.*"

To which Mr. Hubbard moved, as an amendment, that the words be—

"But the Bread shall not be made or administered in the form of Wafers."

A division was first taken upon the amendment, when 7 votes were given for, and 10 against it.

A division was then taken upon the original motion, when 10 votes were given for, and 1 against it.

On the question being put that the words thus adopted be inserted in the Rubric, Mr. Perry moved that the words be omitted, when 13 votes were given for, and 2 against, the insertion of the words.

The question was then put that the Rubric stand as now amended, when 11 votes were given for, and 2 against, the adoption of the Rubric as follows :—

"*And to take away all occasion of dissension and superstition which any person hath or might have concerning the Bread and Wine, it shall suffice that the Bread be such as is usual to be eaten, but the best and purest wheat bread that conveniently may be gotten. But Wafers shall not be used ; and if any difference arise concerning the Bread and Wine to be used, the Ordinary shall, on appeal, take order concerning the same, and his decision shall be final.*"

Tables for finding Easter.

The consideration of the Report of the Committee on the Tables for finding Easter, presented on February 4, 1870, was then taken, and the Bishop of Carlisle moved, and Mr. Buxton seconded, that the Report be received and adopted ; to which Earl Beauchamp moved as an amendment :—

"That the Table in the Prayer Book of 1662 be adapted and re-inserted."

A division was first taken upon the amendment, when 2 votes were given for, and 8 against it.

A division was then taken upon the original motion, when 11 votes were given for, and 1 against it.

The question was then taken of the notice given on February 15, 1870, by Mr. Beresford Hope, of certain amendments before the Rubrics after the Catechism ; and it was agreed, *nemine contradicente*, that leave be given to Mr. Beresford Hope to withdraw his notice of motion.

Mr. Beresford Hope then brought forward the question of the first Rubric in the Order for the Burial of the Dead, in accordance with notice given on February 18, 1870, and moved to insert the word "then" before the words "be lawful for the Minister." The motion was seconded by Mr. Perry, but, upon a division, 4 votes were given for, and 8 against it.

The consideration of the place in which the new Rubric in the Daily Service, adopted November 2, 1869, should be inserted, was then taken ; but, upon the motion of the Bishop of Carlisle, seconded by Earl Beauchamp, it was agreed that it be further postponed.

The Chairman read a letter which he had received from the Rev. J. Fuller Russell, on the subject of his reply to Sir J. Napier's paper, as published in the appendix to the Second Report.

Mr. Perry having moved, and Canon Gregory seconded, that the reply in question be printed for the use of the Commission, it was agreed, after a division by 6 to 4 votes, that it be not printed for the present.

Upon the motion of the Bishop of Gloucester and Bristol it was agreed, *nemine contradicente*, that a paper received by him, through the Archbishop of Canterbury, on the Lectionary, be referred to a Committee consisting of Earl Beauchamp, the Bishops of Gloucester and Bristol and Chester, and Mr. Humphry, for their consideration, and to report thereon.

It was ordered that the meeting on Friday next be at 11 a.m. instead of 12 o'clock as announced.

One hundred and fifth Meeting.

Thursday, May 19, 1870.

The Bishop of Winchester in the Chair.

The Minutes of the last meeting were read and confirmed.

The Secretary presented a memorial from certain rural deaneries in the diocese of Winchester, transmitted by the Rev. J. Monkhouse, and containing suggestions for the amendment of certain Rubrics in the Prayer Book.

The consideration of the note to be appended to the first Rubric in the Order for the Administration of the Lord's Supper or Holy Communion was then taken, and the Dean of Westminster moved that the note, as drawn up by him in accordance with the Minute of March 29, 1870, stand as follows :—

"Note.—The foregoing Rubric is retained, not with the intention of giving to it new efficacy, or of intimating that the Holy Communion should be denied to any person who devoutly and humbly desires it, but only as an exponent of the ancient practice of the Church, and as a warning of the general obligations of godliness and brotherly love which the Ordinance lays upon the Minister and the people."

The Bishop of Gloucester and Bristol moved as an amendment that the note be inserted as follows :—

"*But note.—The foregoing directions are not to be held to authorize the refusal of the Holy Com-*

munion to those who humbly and devoutly desire to partake thereof."

Upon a division, 10 votes were given for, and 8 against, the amendment.

The Dean of Westminster then brought forward the motion, of which he gave notice on March 18, 1870, to add explanatory notes to certain Rubrics; and, in particular, moved, and Mr. Buxton seconded, that the following Note be appended to the Athanasian Creed :

"That the original Greek word translated 'person' (hypostasis') is in the Nicene Creed an equivalent of the Greek word translated 'substance,' and that the original Latin word translated 'person' ('persona') is not used in the sense of the modern English word 'person.'

Upon a division, 6 votes were given for, and 13 against the motion; and thereupon the Dean of Westminster withdrew his motion for the insertion of like explanatory notes to be appended to the Baptismal and Ordination Services.

The consideration was then taken of a letter, dated May 6, and addressed to the Chairman by the Bishop of Lincoln, suggesting that certain additions be made to the "Table of Proper Psalms."*

The Bishop of Gloucester and Bristol moved, and Mr. Buxton seconded—

"That the Commission desires to record its best thanks to the Bishop of Lincoln for his communication touching the Proper Psalms, and, having ascertained that his proposals are in their judgment sufficiently provided for by a general Rubric which has been drawn up by the Commission, do not feel it desirable to make the Special Table of Psalms as suggested by him."

To which Mr. Humphry moved as an amendment, which was seconded by Canon Gregory,—

"That the Bishop of Lincoln's suggestions be referred to a Special Committee."

A division was first taken upon the amendment, when 8 votes were given for, and 12 against it.

A division was then taken upon the original motion, when 9 votes were given for, and 2 against it.

Mr. Hubbard moved, and Mr. Humphry seconded,—

"That the Rubrics after the Order for the Holy Communion relating to the Bread and Wine be transposed so as to stand as follows :—

"1. The Rubric beginning 'The Bread and Wine, &c.'

"2. The Rubric beginning 'And to take away all occasion, &c.'

"3. The Rubric beginning 'And if any of the Bread and Wine, &c.'"

But upon a division 4 votes were given for, and 7 against, the motion.

The Bishop of Gloucester and Bristol then moved,—

"That the Commission do now proceed to consider the best mode of framing their Report."

The debate upon this motion was adjourned at 4 o'clock until the next meeting.

It was ordered that a meeting be held on Friday May 27th, from 11 to 5 o'clock.

One hundred and sixth Meeting.

Friday, May 20, 1870.

The Bishop of Winchester in the Chair.

The Minutes of the last meeting were read and confirmed.

The debate adjourned from the last meeting was resumed; and after discussion the Bishop of Gloucester and Bristol moved, and Earl Stanhope seconded, and upon a division it was agreed—

"That the Report consist mainly of an enumeration of the changes in the Rubrics and of the additional Rubrics which the Commission agree to recommend, accompanied by such paragraphs as may be necessary to set forth with clearness the subjoined schedule." **Fourth Report.**

Earl Stanhope then moved, and the Bishop of Gloucester and Bristol seconded—

"That the recommendations made to Her Majesty be divided into 3 classes :—

1. Recommendations carried *nemine contradicente.*
2. Recommendations carried by a majority of two-thirds of the Commissioners voting.
3. Recommendations carried by a greater majority than two-thirds of the Commissioners voting."

To which the Bishop of London moved as an amendment, which was seconded by Mr. Buxton,—

"That the Commissioners report their recommendations without reference to the votes by which they were respectively carried."

After discussion, Earl Stanhope obtained leave to withdraw the original motion; and thereupon the Earl of Harrowby moved,—

"That the absent Commissioners be consulted on the resolutions to be reported before the Report be finally agreed to."

Upon a division, 4 votes were given for, and 15 against, the motion.

The amendment proposed by the Bishop of London was then put as a substantive motion, when it was agreed to, *nemine contradicente.*

The Chairman having thereupon prepared the draft of a Report, it was, after discussion, moved by Earl Stanhope, and seconded by Mr. Walpole, and agreed to, *nemine contradicente* :—

"1. That the Draft Report as laid before the Commission by the Chairman be sent round in print to each Commissioner for discussion at 11 o'clock on Friday next.

"2. That any member of the Commission, having any alterations or additions to suggest, be requested to forward them as soon as possible to the Secretary, that they may also be circulated in print."

Verbal Amendments in Rubrics.

The consideration was then taken of a paper prepared by Earl Beauchamp and the Bishop of Chester, and containing certain grammatical and verbal alterations in the Rubrics as revised up to March 29.

It was agreed, *nemine contradicente*—

"1. *To omit the word 'further'* in the new Rubric beginning 'But if any question arise, &c.'

"2. *To omit the word 'but'* in the first Rubrics in the Order for Morning and Evening Prayer before the words 'Upon week days, &c.' — Order for Morning Prayer.

"3. *To omit the word 'by'* before the words 'other fit person' in the Rubric before the Lessons. — Rubric before Lessons.

"4. *To insert* (after a division by 8 to 5 votes) the *words 'our Christian' before the word 'Faith'* in the Rubric before the Apostles' Creed. — Rubric before Apostles' Creed.

"5. *To add to the Rubrics* before the '*Magnificat*' and the '*Nunc dimittis*' respectively, *the words 'except when that shall happen to be read in the Lesson for the day.'* — Rubric before *Magnificat.*

"6. *To insert the Rubric* before the prayer for the Queen's Majesty in the Order for Morning and Evening Prayer respectively, thus :—'*Here may follow an Anthem or Hymn.*' — Rubric before Prayer for the Queen.

"7. In the new Rubric before the Prayers to be used during the Ember days, *to insert the word 'on'* before the words '*the seven days after it.*' — Rubric for Ember days.

"8. *To insert* in the New Rubric beginning 'If there be 26 Sundays after Trinity,' *the word 'shall' for the words 'are to,'* and also in the Rubric succeeding; *and to substitute* in the latter Rubric *the words, 'the Collect, Epistle, and Gospel, for the word 'those.'*" — Rubric on Sundays after Trinity

It being now 3 o'clock, the Commission adjourned until Friday, May 27th.

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* Vide Appendix, p. 160.

One hundred and seventh Meeting.

Friday, May 27th, 1870.

The Bishop of Winchester in the Chair.

The Minutes of the last meeting were read and confirmed.

Ornaments Rubric.

Mr. Walpole read a letter received by him from his Grace the Archbishop of Canterbury, on the subject of the additions made to the Ornaments Rubric on March 1, 1870, and requesting the Commission to reconsider it.

Constitution of Commission.

Mr. Buxton withdrew the motion on the Constitution of the Commission of which he had given notice on February 18th, and which had been postponed from March 29th.

Fourth Report.

In accordance with the Minute adopted at the last meeting, the Draft Report, as prepared by the Chairman, was taken into consideration.

The first clause was read by the Secretary, as follows:—

"1. In obedience to Your Majesty's commands we humbly beg to lay before Your Majesty our Fourth and last Report as to the only points on which we have not already reported; viz., the differences of practice which have arisen from varying interpretations put upon the Rubrics, Orders, and Directions for regulating the course and conduct of Public Worship, the Administration of the Sacraments, and the other Services contained in the Book of Common Prayer, according to the use of the United Church of England and Ireland, with the view of explaining or amending the said Rubrics, Orders, and Directions, so as 'to secure general uniformity of practice in such matters as may be deemed essential.'"

Mr. Perry moved, and it was agreed, *nemine contradicente*, that the clause stand as follows:—

'1. We, Your Majesty's Commissioners for inquiring into the "differences of practice" which "have arisen from varying interpretations put upon the Rubrics, Orders, and Directions for regulating the course and conduct of public Worship, the Administration of the Sacraments, and the other services contained in the Book of Common Prayer, according to the use of the United Church of England and Ireland, and more especially with reference to the Ornaments used in the Churches and Chapels of the said United Church, and the Vestments worn by the Minister thereof at the time of their Ministration, with the view of explaining or amending the said Rubrics, Orders, and Directions so as to secure general uniformity of practice in such matters as may be deemed essential," humbly beg leave to lay before Your Majesty this our Fourth and final Report.'

The second clause was then read by the Secretary, as follows:—

"2. In obedience to this Commission of Your Majesty we have carefully examined every Rubric contained in the Book of Common Prayer."

Mr. Walpole moved, and it was agreed, *nemine contradicente*, that the clause stand as follows:—

"2. In obedience to this Commission we have thought it right to examine and consider all the directions contained in the Book of Common Prayer."

The third and fourth clauses were then read by the Secretary, as follows:

'3. Our examination has shown to us that those Rubrics, as to which alterations have been suggested, may be generally divided into two classes, one containing directions to which important doctrinal signification is attached, and the other comprising rules which might advantageously be adjusted to the altered circumstances of the Church, without changes of such a nature as to invite acrimonious theological discussion.

"4. It appears to the larger number of us that it would be unwise to suggest alterations which should narrow the existing liberty of thought allowed within the Church of England, and we think it would not contribute to the peace and welfare of the Church that such alterations should be attempted."

Mr. Venn moved to substitute for these clauses certain paragraphs from the Draft Report of Mr. Walpole; but upon a division, 1 vote was given for, and 9 against, the motion.

The Dean of Westminster then moved, and Mr. Buxton seconded—

"To omit the third and fourth clauses."

Upon a division 13 votes were given for, and 6 against, the motion.

It was then moved by the Bishop of Carlisle, and seconded by Earl Stanhope, and it was agreed, *nemine contradicente*, that the third clause stand as follows:—

"3. In far the greater number of the Rubrics we have proposed no alterations."

The Earl of Harrowby having moved the adoption of certain words to stand as clause 4, which were negatived on a division, the fifth and sixth clauses of the Draft Report were then read by the Secretary, as follows:—

"5. In suggesting alterations in existing Rubrics of the second class, we have not overlooked the danger of importing new strictness into old Rubrics by their alteration. This danger, we believe, may best be met by vesting in the Ordinary some discretion as to the enforcement of such rules, when they interfere with existing practice and tradition, if application shall be made to him by the Clergy on the one hand or by the Parishioners on the other. Such discretion might also be applied in a similar manner to the Ornaments of the Church.

" 6. There are certain other Rubrics as to which we have made no proposals, because we have considered it inexpedient either wholly to remove the ancient rule, or to propose the substitution of another, which, from its fresh enactment, would possess a power and strictness liable to cause dissension and division. As to these Rubrics, we consider that, whilst seldom enforced, and capable of enforcement only in agreement with the canons and statute laws, it is inexpedient to remove them, as being remaining exponents of the practice or intentions of the Church at the time when the Rubrics were written. With regard to these Rubrics, we desire to leave them as they now are, neither abolishing them nor giving to them any new efficacy."

Earl Stanhope moved to omit clause 5, and that clause 6 stand as clause 4, substituting at its commencement the words "As to some of these Rubrics," for the words "There are certain other Rubrics as to which."

A division was first taken upon the motion to omit clause 5, when 13 votes were given for, and 4 against it.

A division was then taken upon Earl Stanhope's motion, that clause 6 stand as clause 4, as amended, when 3 votes were given for, and 17 against it.

The Bishop of Gloucester and Bristol then moved that clause 4 stand as follows:—

"In regard of those Rubrics in which we have made alterations, our care has been as far as possible only to make such changes as seemed to us required by the altered circumstances of the Church, and did not appear to be of a nature calculated to disturb its peace and unity."

Mr. Hubbard also moved that clause 4 stand as follows:

"Our examination has shewn to us that those Rubrics as to which alterations have been suggested by different members of the Commission are of various characters; one part of them containing directions to which a doctrinal signification is sometimes attached, and another part comprising rules which might advantageously be explained and harmonized without provoking theological discussion."

After discussion, Mr. Hubbard's motion was, by leave, withdrawn; and Mr. Humphry then moved, and Mr. Hubbard seconded, as an amendment upon the Bishop of Gloucester and Bristol's motion, that the clause stand thus:—

"In the alterations which we have proposed, our objects have been—(1.) To ensure uniformity in matters which we deemed essential: (2.) To adapt the services of the Church to the differing wants and circumstances of different congregations: (3.) To bring obsolete Rubrics and Directions into harmony with existing usage."

A division was first taken upon the general principle of Mr. Humphry's amendment, as against the original motion of the Bishop of Gloucester and Bristol, when 12 votes were given for, and 6 votes against it.

The Bishop of Carlisle then moved, and after discussion, and various divisions on verbal amendments, it was agreed, *nemine contradicente*, that the clause be reported as follows:—

"4. In the alterations which we have proposed, we have endeavoured, according to Your Majesty's commands, to explain and amend Rubrics so as to secure general uniformity of practice in matters which may be deemed essential; in doing which we have endeavoured to give facilities for adapting the services of the Church to the differing wants and circumstances of different congregations."

The Dean of Westminster moved as clause 5:—

"The recommendations of the majority of the Commission present on the occasions when the Rubrics to which they relate were finally discussed are contained in the following Schedule."

Mr. Perry having moved the previous insertion of a clause on the Rubrics relating to the Publication of Banns of Marriage,* the question was first put from the Chair, Whether or not any such clause should be inserted; when 2 votes were given for, and 8 against the insertion of any clause.

Mr. Perry then moved that a clause be inserted relating to the Acts of Uniformity,† when the question was put, Whether or not any such clause should be inserted; when 4 votes were given for, and 12 against the insertion of any clause.

Mr Perry then moved, and Lord Ebury seconded, that the following clause be inserted on the Athanasian Creed:—

"Our attention has been especially called, in various ways, to the Law and Practice touching the use of the Athanasian Creed in the Public Service of the Church; but (having regard to the terms of Your Majesty's Commission, which appear to confine our attention to points in which 'Differences of Practice have arisen from varying 'Interpretations put upon the Rubrics, Orders, 'and Directions for regulating the Course and 'Conduct of Public Worship,') we are not satisfied that it is within our powers to make any definite proposal upon the subject. Nevertheless, considering the nature of the appeals made to us, we did not deem ourselves justified in wholly refusing to consider the questions which were thus raised. After much and anxious deliberation, we have arrived at the conclusion that the utmost we are at liberty to do is to state to Your Majesty a course which we might have proposed if the language of the Commission had clearly authorized us to make any recommendation on the subject. We think, then, that it would perhaps tend to allay the feelings of both opponents and advocates of the prescribed rule as to the use of this Creed if the following plan were adopted by competent authority:— Fourth Report.

"I. The Rubrics which relate to this Creed to be altered in the following manner:—

"(*a.*) The Rubric before the Apostles' Creed in the Morning Prayer to read thus:—

"'¶ *Then shall be sung or said the Apostles' Creed by the Minister and the people, standing.*'

"(*b.*) After the Apostles' Creed insert the following:—

"'¶ *Or* "Whosoever will be saved," &c., *upon these Feasts:* Christmas Day, *the* Epiphany, *Saint* Matthias, Easter Day, Ascension Day, Whitsun Day, *Saint* John Baptist, *Saint* James, *Saint* Bartholomew, *Saint* Matthew, *Saint* Simon *and Saint* Jude, *Saint* Andrew, *and upon* Trinity Sunday.'

"(*c.*) The Rubric before the Athanasian Creed to read thus:

"'¶ *The Confession of our Christian Faith, commonly called the Creed of Saint Athanasius.*'

"II. The option given of using it in the Evening Service instead of the Morning Service.

"III. An explanatory note on the meaning of the Condemning Clauses, as was proposed by the Royal Commissioners in 1689.

"IV. A new translation."

After discussion, the motion was, by leave, withdrawn.

Mr. Venn moved, and the Earl of Harrowby seconded, that a clause be inserted, embodying the resolution of July 29, 1867, on the use of the surplice and gown, but on a division, 2 votes were given for, and 6 against, the motion. Vestments.

A division was then taken upon the original motion of the Dean of Westminster, which was seconded by Earl Stanhope, when 3 votes were given for, and 11 against it; and the Bishop of Gloucester and Bristol then moved, and the Bishop of Carlisle seconded, and it was agreed, *nemine contradicente*, that Clause 5 stand as follows:—

"5. Our recommendations are contained in the annexed Schedule."

Mr. Walpole then moved, and the Bishop of Gloucester and Bristol seconded, and it was agreed, *nemine contradicente*, that a concluding paragraph, as proposed by the Chairman, be adopted as follows:—

"6. We submit this Report to Your Majesty's favourable consideration, with the earnest prayer that it may please Almighty God to bless our labours to the healing of divisions, the promotion of the peace of the Church, the maintenance among us of true religion, the perfecting of His Worship, and the advancement of His Glory."

* We think it necessary to state to Your Majesty the reason which has led us to recommend that the Rubric providing for the Publication of Banns of Marriage should remain, at present, as it stands in the usual editions of the Prayer Book. In the Book, as sanctioned by Parliament 14 Charles II., A.D. 1662, the publication was ordered to be made after the Nicene Creed, "immediately before the sentences for the Offertory;" by the 26 George II., c. 33, A.D. 1753, it was provided that banns might be published after the Second Lesson at Morning Service, or at Evening Service if there was no Morning Service; the object being to secure due publication, but not to abolish the existing rule. Subsequently, however, the Rubrics were altered (apparently without authority) so as to coincide with the later Act alone; and consequently at the present time a diversity of practice exists as to *the time* of publication in the Morning Service. We have therefore thought it, on the whole, the more convenient course to fix the publication after the Second Lesson rather than after the Nicene Creed. In coming to this conclusion, and in deciding not to make any other recommendation on this subject, we have fully considered the great inconvenience which arises from the present mode of publication of banns, especially in large parishes; we are convinced, too, that there are well-founded objections to the continuance of this plan as a means of preventing clandestine marriages. But we think that any alteration of the Law in this respect will be more advantageously made in connexion with legislation founded upon the recent "Report of the Royal Commission on the Laws of Marriage."

† We further beg leave to recommend to Your Majesty that the several Acts of Uniformity, viz., 2 & 3 Edward VI. c. 1., 5 & 6 Edward VI. c. 1., 1 Elizabeth, c. 2., 13 & 14 Charles II., c. 4., be repealed, except in so far as any part thereof is necessary to be retained for the purpose of establishing and confirming the Book of Common Prayer with the alterations now proposed by us to be made in the Rubrics of the same, and that one Act be substituted for the aforesaid statutes.

Schedule. Mr. Beresford Hope then moved, that in the Schedule the whole of the existing Rubrics and Directions be set forth, and that the alterations proposed be arranged in parallel columns; and upon a division 9 votes were given for, and 3 against, the motion.

Ornaments Rubric. The Secretary having read a letter from Mr. John Abel Smith on the Ornaments Rubric, Mr. Humphry moved that the addition to the Ornaments Rubric, adopted on March 1, be reconsidered.

The Question was first put from the Chair, Whether or not the consent of two thirds of the Commissioners present, required by the resolution of November 2, 1869, as amended February 4, 1870, should be given to reopen the conclusions already arrived at; when 19 votes were given for, and 2 against, consent being given.

Mr. Humphry then moved:—

"*That the addition made to the Ornaments Rubric on March* 1, 1870, *be omitted.*"

Sir Travers Twiss moved as an amendment to omit in the New Rubric the words "the fitness of" and the words "the discretion of," and also the words "or of the Archbishop in case of appeal being made to him."

A division was first taken upon the amendment, when 9 votes were given for, and 12 against it.

A division was then taken upon Mr. Humphry's motion, when 15 votes were given for, and 7 against it.

Daily service. Mr. Walpole then moved, and it was agreed, *nemine contradicente*, that *the place of the New Rubric* on the Daily Service adopted November 2, 1869, (postponed from May 17,) be *immediately after the paragraph in the Preface ending "to hear God's Word, and to pray with him.*"

Day of meeting. It was ordered that the next meeting be held on Tuesday, June 28, at 11 a.m.

Administration to Railsfull. Mr. Beresford Hope gave notice, leave being given him, that at the next meeting he should move that the New Rubric before the Administration of the Holy Communion, adopted February 4, 1870, be omitted.

Athanasian Creed. Mr. Humphry gave notice that he would ask leave at the next meeting to move that the Explanatory Note on the Athanasian Creed, adopted on March 18, 1870, be omitted.

Verbal amendments. The consideration of the paper of Earl Beauchamp and the Bishop of Chester, adjourned from the last meeting, was then resumed, and it was agreed, *nemine contradicente:*

Holy Communion. "1. *That the New Rubric* in the Order for the Administration of the Holy Communion, commencing 'On occasions sanctioned by the Ordinary' (adopted February 2, 1870,) *be transposed* so that it be the First Rubric at the conclusion of the Service.

Prayer for the Queen. "2. *To omit the word 'already'* before the words '*prayed for*' in the Rubric before the Prayer for the Queen.

Sermon. "3. *To substitute* (on the motion of Mr. Perry, as an amendment on the words proposed by Earl Beauchamp,) in the Rubric beginning 'Then shall follow the Sermon,' &c., the words '*Yet if a Sermon be preached at any other part of the Morning Service, the Sermon or Homily may be omitted here*' for the words 'Yet if the Minister shall preach after Morning Prayer he may omit the Sermon or Homily after the Nicene Creed.'

"4. *To substitute* in the Rubric beginning 'Whilst these sentences are in reading' the word '*Bason*' for the word '*Basin.*'

Exhortation. "5. In the Rubric beginning 'When the Minister giveth warning,' &c. *to omit the words 'at least,'* and *to add after the words 'of the year' the words 'at the least.'*

"6. *To place the New Rubric* commencing 'Note. This Exhortation, &c.,' *after the Exhortation* "Dearly Beloved in the Lord,' &c.

Public baptism. "7. In the ministration of Public Baptism to *substitute for the Rubric* 'Then shall the Priest say' *before the words 'Let us pray' the words following, 'Then, the people kneeling, the Priest shall say,'* and *to omit the New Rubric,* 'Here all the congregation shall kneel,' as adopted March 17, 1870.

"8. In the Ministration of Private Baptism to *amend* the New Final Rubric, adopted February 15, 1870, thus: '*Then shall he add and say, Ye are to take care*' (to be printed in full), and to *place it immediately before the Rubric beginning* 'But if they which bring the infant,' &c.

"9. In the Form of Solemnization of Matrimony *to omit the word 'or'* at the beginning of the New Rubric, 'or if the Banns,' &c., as adopted February 23, 1870.

"10. *To amend the new Final Rubric,* adopted February 16, 1870, *thus:* '*If there be no Communion the Minister shall dismiss with the blessing those who are gathered together.*'

"11. In the First Rubric in the Order for the Burial of the Dead *to substitute the word 'into' for the word 'in'* before the words 'the earth,' and the words '*the use of the shortened office, and the reasons for his having so used it,*' for *the words 'the use of the shortened service, and his reasons for having so used it,*' as adopted February 18, 1870."

It was also agreed, *nemine contradicente,* on the motion of Mr. Perry:—

"1. *To amend the New Rubric,* allowing a shorter Service to be used on week days, thus: '*But note that upon week days, instead of the whole Order for Morning and Evening Prayer, such Selections from the same may be used in the Church as shall be approved,' &c.*

"2. To *insert* the New Rubric before the Litany, beginning: '*When any desire the Prayers of the Congregation,' immediately before the First Petition* 'O God, the Father of Heaven,' &c.

"3. In the First Rubric in the Order for the Burial of the Dead, to substitute '*Here is to be noted*' for the words 'Here it is to be noted.'"

Mr. Perry gave notice that at the next meeting he would ask leave to move—

"1. To substitute in the New Rubric on the division of Services, for the words 'And when the 'Morning Prayer is said alone a Sermon may 'follow the Third Collect or the end of the 'Service,' the words 'subject to the control of the Ordinary.'

2. That the Rubric before the Litany stand as follows: 'Here followeth the Litany . . . . . and 'at other times at the discretion of the Minister, 'or when it shall be commanded by the Ordi-'nary.'

"3. To omit in the Rubric in the Order for the Holy Communion beginning 'And there shall be no Celebration,' the words 'of the people.'

"4. To substitute in the First Rubric in the Order for the Burial of the Dead, for the words 'but it shall be lawful for the Minister on sufficient cause to read' the words '. . . but in these cases, 'and also in cases where the use of the Office 'would cause great scandal, or where the 'friends of the deceased wish the entire Office 'not to be read, the Minister, on sufficient 'cause, *may* read,' &c."

On the motion of Mr. Beresford Hope, it was agreed, *nemine contradicente,* that Mr. Walpole, Mr. Venn, and Mr. Perry be re-appointed as a Committee to superintend the compilation of the Blue Book containing the Fourth Report.

The Commission then adjourned until Tuesday, June 28, at 11 a.m.

One hundred and eighth Meeting.

Tuesday, June 28, 1870.

The Minutes of the last meeting were read and confirmed.

The Fourth Report, as adopted at the last meeting, was laid upon the table.

Lord Portman moved, and it was agreed, *nemine contradicente*, to omit the word "far" in clause 3, and also in clause 4 the words "in doing which we have endeavoured to," and to substitute the words "on other matters we have recommended alterations which may." It was also agreed, *nemine contradicente*, on the motion of Mr. Walpole, to omit the word "differing" before the word "wants."

Lord Portman moved, and it was agreed, *nemine contradicente*, to insert in clause 5 the words "on these matters" after the word "recommendations."

In clause 6, it was agreed, after various discussions, that after the words "with the earnest prayer that" the words be "our labours may be blessed to the "maintenance of decent order in public worship, and "the promotion of the peace of the Church, and to "the glory of Almighty God."

Earl Stanhope then moved the insertion of a paragraph on the subject of the Athanasian Creed, but Canon Gregory having raised the question that under the Resolution of November 2, 1869, the consent of two-thirds of the Commission was necessary to reopen the question, it was agreed that the discussion on the point of order be adjourned until after the motion had been taken of which Mr. Humphry had given notice at the last meeting; and Mr. Humphry then asked leave to move, that the Explanatory Note on the Athanasian Creed, adopted on March 18, 1870, be omitted.

Upon a division, only 10 votes were given in favour of re-opening the question, and thereupon Mr. Beresford Hope withdrew the motion of which he had given notice at the last meeting, that the new Rubric before the Administration of the Holy Communion, adopted February 4, 1870, be omitted.

The Secretary was then instructed to circulate the Fourth Report, as now amended, for the signature of the Commissioners; and on the motion of Lord Portman it was agreed, *nemine contradicente*, that he be directed to circulate in print, if he be so requested, copies of any dissent which may be sent to him, within one week, by any member of the Commission.

It was then moved by the Bishop of Carlisle, and agreed, *nemine contradicente*, That the recommendations concerning the Tables for finding Easter, as adopted May 17, 1870, which it was intended to introduce into the Report, be incorporated in the Schedule.

Upon the adjourned discussion on the point of order raised by Canon Gregory being resumed, Earl Stanhope withdrew the motion for the insertion in the Report of a paragraph on the Athanasian Creed.

Lord Ebury also withdrew a motion, of which he had given notice, for the addition of another paragraph to the Report.

The Bishop of Carlisle then moved, and the Earl of Harrowby seconded, and it was agreed, upon a division—

"That the Schedule to the Report be submitted to a Committee, for the purpose of being examined, with reference to the verbal expressions of the amendments proposed in the same, and that the Committee report the result of their examination to the Chairman, who, if he is satisfied that the alterations are merely of a verbal or formal kind, shall be empowered to adopt them without further reference to the Commissioners."

It was also agreed, that the Committee consist of Earl Beauchamp, the Bishops of Chester and Carlisle, Mr. Venn, and Mr. Perry.

This Committee accordingly considered the Schedule, and agreed—

"1. To *transpose the clauses* adopted November 2, 1869, beginning respectively, 'The directions concerning the daily use,' &c., and 'But note that upon week days,' &c.

"2. To amend the New Rubric adopted February 24, 1870, by *omitting the words 'But note that' before the words 'Due notice,'* &c.

Amendments in schedule.

"3. To *omit* the words '*other than cathedral and collegiate*,' in the New Rubric adopted February 2, 1870. Hymns.

"4. In the words added, February 2, 1870, to the First Rubric, in the Order for Morning and Evening Prayer respectively, to *substitute for the words 'Upon week days' the words 'Upon days other than Sundays and Holy-days.'* Order for Morning Prayer.

"5. *To place the New Rubric* in the Order for the Administration of the Holy Communion, adopted February 2, 1870, *before* the Rubric beginning 'The Table at the Communion time,' &c., as follows:— Holy Communion.

'The Minister shall say the Service following with an audible voice.'

"6. To amend the New Rubric, in the Form for the Solemnization of Matrimony, adopted February 16, 1870, by *substituting* for the words 'The Minister may conclude the words said,' &c., the words '*the words said in the case of each couple severally may conclude with the form.*' &c. Matrimony.

"7. *To omit* in the Order for the Burial of the Dead the New Rubric 'or one of the following, that is to say,' &c., and *to substitute* before each of the alternative lessons, the words '*or this.*'"

The Committee then reported their amendments of the Schedule to the Chairman, who approved of the same.

Earl Beauchamp then asked leave to insert certain paragraphs in the First Schedule in lieu of the amended "Order how the rest of Holy Scripture is appointed to be read," so as to adapt them, with one amendment, to the Bill now before Parliament on the new Tables of Lessons; but after a division, the motion was, by leave, withdrawn. Holy Scripture.

Mr. Walpole then moved, and Lord Ebury seconded: Minutes.

"That the Minutes of Proceedings be printed in full in the Appendix to the Report."

After discussion it was agreed, *nemine contradicente*, that they be so printed with the note prefixed, which had been moved by Earl Beauchamp on March 29, 1870, to be prefixed to the First Volume of the Minutes.

It was also agreed, *nemine contradicente*—

"That the Minutes, as they stand, be published without any change or additions, except as to notices of Resolutions which were the subject of discussion, and which shall be printed as foot notes, any case of doubt to be referred to and decided by the Chairman."

The Bishop of Carlisle then moved that leave be given him to re-open the question of a Rubric in the Form for the Solemnization of Matrimony, but upon a division only 3 votes were given in favour of such leave being granted. Solemnization of Matrimony.

It was also agreed, *nemine contradicente*, on the motion of Mr. Perry, "That the Schedule be collated with the MS. Prayer Book attached to the Act of Uniformity, and be printed according thereto." Collation of schedule.

It was also agreed, *nemine contradicente*:—

"That no further documents be printed in the Appendix relating to the point at issue between Sir J. Napier and the Rev. J. Fuller Russell, than have already been printed in the Appendix to the Second Report; and also that the question of printing any Memorials addressed to the Commissioners be left to the discretion of the Committee on the Blue Book, with a reference to the Chairman." Sir J. Napier and Rev. J. F. Russell.

Earl Stanhope then moved, and the Bishop of Gloucester and Bristol seconded, and it was agreed, *nemine contradicente*:— Vote of thanks to Chairman.

"That the Commissioners desire to express their cordial thanks to the Lord Bishop of Winchester, who has acted as their Chairman since the lamented illness of his Grace the Primate; and that it was impossible any one could have presided

over their deliberations with more thorough knowledge of the subject, with more dignified grace, or with more invariable good temper."

The Chairman acknowledged the Resolution in the following words, which were ordered to be entered on the Minutes :—

"My Lords and Gentlemen, I thank you cordially for your kind expressions towards me. I have endeavoured to do my duty, in the very honourable post in which, on the lamented illness of his Grace the Archbishop of Canterbury, your vote placed me. But we know that after all the temper of such a body as this depends far more on its own wise self-restraint, than on any merits of its Chairman. Of this I am assured, that one result of our long discussions here will remain with us so long as God prolongs our lives, and that is, a cordial esteem and regard for one another, which I believe, without a single exception, has grown up amongst us. We shall, I am convinced, one and all look at each other with a truer regard based on our recollections of long discussions, and often anxious and earnest battlings for truth, in this Jerusalem Chamber. My Lords and Gentlemen, I once more thank you heartily for your kindness to me."

Mr. Beresford Hope then moved, and the Bishop of London seconded, and it was agreed *nemine contradicente* :—

"That the Commission, in parting, express its deep regret at the illness which has deprived it of the presence of the Archbishop of Canterbury as its Chairman and adviser, and its fervent prayer to Almighty God that his Grace may speedily be restored to health and strength."

Sir Travers Twiss moved, and the Bishop of Carlisle seconded, and it was agreed *nemine contradicente* :—

"That the thanks of the Commission be offered to the Dean of Westminster, for his kindness in permitting the Commission to hold its sittings in the Jerusalem Chamber, and in providing so liberally for its comfort and convenience."

The Bishop of Carlisle moved, and the Earl of Harrowby seconded, and it was agreed *nemine contradicente* :—

"That in concluding their labours, the Commissioners desire to record their sense of the efficient manner in which their Secretary, Mr. Kemp, has discharged his difficult and onerous duties."

The proceedings of the Commission then terminated with the Benediction pronounced by the Chairman.

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Suggested Form of Inquiries as to Ornaments and Practices in Parish or District Churches (1867.)

Rev. T. W. Perry.

(*Vide* Minutes, p. 68.)

To the Incumbent (or Officiating Minister) and Churchwardens of the Parish or District of

Reverend Sir and Gentlemen,

Her Majesty has been pleased to issue a Royal Commission, dated 3rd June 1867, directing "a "full and impartial inquiry" to "be made into" the "differences of practice" which "have arisen from "varying interpretations put upon the rubrics, orders, "and directions for regulating the course and con- "duct of public worship, the administration of the "Sacraments, and the other services contained in "the Book of Common Prayer according to the use "of the United Church of England and Ireland, "and more especially with reference to the orna- "ments used in the churches and chapels of the "said United Church, and the vestments worn by "the ministers thereof at the time of their ministra- "tion;" and this "with the view of explaining or "amending the said rubrics, orders, and directions, "so as to secure a general uniformity of practice "in such matters as may be essential."

In order, therefore, that Her Majesty's Commissioners may obtain such full and accurate information as shall enable them to form a just estimate of the aforesaid "differences of practice," and thus be assisted in duly reporting to Her Majesty touching the several matters which have been submitted by the Queen to their consideration, I am directed by His Grace the Archbishop of Canterbury and the Royal Commissioners to transmit to you the following questions, and to request that you will have the goodness to return them to me, with as full and precise answers as you can furnish, on or before the day of next.

As it is of great importance that the Commissioners should be clearly informed of the real nature and actual extent of the "differences of practice," to which Her Majesty has called their attention, in order to arrive at a sound and impartial judgment with a view to advising Her Majesty thereon, the Commissioners earnestly hope that you will readily afford them all the information in your power respecting the various points which are contained in the subjoined questions.

I am, gentlemen,
Your obedient servant,
Jerusalem Chamber, W. F. Kemp,
Westminster, July, 1867. Secretary.

*** In answering the following inquiries please to *erase* any question or part of question which is not applicable to your own case.

I.—General Information.

Diocese of County of
Parish (or District) of Population
Name of the Church
When built or restored
No. of Sittings No. free let or otherwise appropriated
Name of Incumbent Date of Incumbency
Present and usual Number of Assistant Curates
Name of Minister's Churchwarden
Name of Parishioners' Churchwarden

II.—Ornaments of the Church.

*** Please to state, as nearly as you can, the date of the introduction of any of the following ornaments into your church.

1. Of what material is the Lord's table or altar made; is it fixed or moveable? when was it put up?

2. Has it more than one covering besides the linen cloth? Mention the colour (or colours) and material.

3. Has the altar any cross upon or near it, fixed or moveable?

4. Are there any candlesticks and candles upon it or near it?

5. If so, when are the candles lighted?

6. Is there any fixed or moveable ledge or shelf (sometimes called super-altar) upon which the cross or candlesticks or anything else is placed?

7. Are there any other ornaments belonging to the altar in your church?

8. Have you a credence table or anything similar?

9. What plate or vessels have you for the celebration of the Holy Communion, and of what material are they?

10. Have you any other ornaments which are used at the celebration of the Holy Communion?

11. Is there a font in your church; of what material is it; where is it placed?

12. Is any cross, mitre, staff, banner, or such like article carried at any time in any procession in your church?

13. Have you in use any other ornaments than those above-named?

14. Have you any such old ornaments which are not in use?

III.—Ornaments of the Ministers.

15. Have you any "ornaments of the ministers" in use or belonging to your church other than the surplice, black stole (or scarf), hood, or tippet, and black gown?

16. If you have such, please to state, exactly but concisely, what they are, including their colours and material. How long have these ornaments been in use, and what led to their introduction?

17. Has the use of them been objected to, or is it approved of generally, or to what extent, by your parishioners or congregation?

18. If you have not any such ornaments, have you been requested to introduce them by any considerable portion of your parishioners or congregation?

IV.—Practices.

The Morning and Evening Prayer.

19. Where are the morning and evening prayer said in your church?

20. Do you begin the morning or evening prayer with any psalm or hymn?

21. On what days and at what hours are the morn- and evening prayer said?

22. Are these services plain or choral? If you have a choir, of how many boys or men does it consist; do they wear surplices or not; are they paid or not?

23. Is the absolution in the morning or evening prayer ever said by any one but a priest?

24. Is it ever omitted when the service is said by a deacon though a priest be present, or does the deacon substitute a prayer?

25. Do you always use the *Te Deum* in the morning service, or is the *Benedicite* sometimes said instead?

26. Do you ever change any of the appointed lessons?

27. Is any hymn or anthem sung after the third collect?

28. Do you ever omit the prayers after the third collect on days when the Litany is not appointed to be said; if so, on what ground?

29. Is the Athanasian Creed always said at the times for which it is appointed?

The Litany.

30. In what part of your church is the Litany said?

31. Is it ever said as a separate service on the days for which it is appointed or at other times?

The Prayers and Thanksgivings.

32. Is the prayer for the Ember weeks always used?

The Collects, Epistles, and Gospels.

33. Is the general rubric ("Note, that the collect appointed," &c.) prefixed to the collects, &c. observed by you?

The Holy Communion.

34. How often and at what hours on *Sundays* is the Holy Communion celebrated in your church?

35. On what *week days* throughout the year is it celebrated, and at what hours?

36. Is it ever celebrated in the evening?

37. Is the Holy Communion celebrated in your church "at the least three times in the year (whereof "the feast of Easter to be one)" as directed in the 21st Canon of 1603?

38. Is any previous notice given to you, according to the rubric, by those who intend to be partakers of the Holy Communion?

39. Where does the Lord's table stand at the Communion time and at other times?

40. Does the linen cloth then used lie only upon the surface of the table, or does it cover the whole front and ends?

41. Where does the priest stand when he says the Lord's Prayer with the Collect following?

42. Is the Communion Service plain or choral?

43. Are any such words as "Glory be to Thee, "O Lord," and "Thanks be to Thee, O Lord," said in your church before or after the gospel?

44. Is notice given on Sundays, after the Nicene Creed, what holy-days or fasting days are in the week following to be observed?

45. Have you always a sermon or other instruction on Sundays after the Nicene Creed, or is it sometimes omitted or transferred to another period?

46. Do you use any prayer or any ascription before the sermon?

47. When there is a Communion, at what time are the bread and wine placed upon the Lord's table?

48. Are "the alms for the poor, and other devotions of the people," collected during the reading of the offertory sentences, or are they collected in any other manner either in the morning or in the evening?

49. When there is a Communion is the collection made from the whole congregation or only from the communicants?

50. When there is a Communion does the priest "humbly present and place" what is collected "upon the holy table," or is it taken into the vestry or elsewhere?

51. What is the average annual amount of the offertory in your church?

52. What is the average annual amount of all other collections?

53. To what purposes is "the money given at the offertory" applied; and by whose direction?

54. Do you add any water to the wine?

55. When and in what words do you give notice of the Holy Communion?

56. What is your custom as to using the two invitations to come to the Sacrament of the Lord's Supper?

57. Do you use both the longer and shorter exhortation appointed for the time of the celebration of the Communion, or do you sometimes use only the shorter?

58. How do you act with regard to the rubric ("When the priest," &c.) before the prayer of consecration, and at what part of the Lord's table do you consecrate the Sacrament?

59. Do you consecrate standing or kneeling?

60. Do you deliver the Communion in both kinds, saying the appointed words separately to each communicant?

61. What is your average number of communicants at the following times, viz., (1.) on ordinary Sundays; (2.) at the great feasts of Christmas Day, Easter Day, Ascension Day, Whitsunday, and Trinity Sunday; (3.) on the lesser festivals which fall on week days; (4.) on ordinary week days?

62. Is the rubric beginning "If the consecrated bread and wine be all spent," &c. carefully observed in your church?

63. If the Holy Communion is celebrated more than once on any given day by the same minister, does he receive the Holy Sacrament himself on each occasion, according to the 21st canon of 1603?

64. Is the rubric "when all have communicated," &c. always observed in your church?

65. Is the rubric "upon the Sundays and other "holy-days (if there be no Communion) shall be said "all that is appointed," &c. followed in your church?

66. Do you use any wafer-bread or other bread than "such as is usual to be eaten; but the best "and purest wheat bread that conveniently may be "gotten"?

67. How do you dispose of "any of the bread and "wine" which may "remain unconsecrated;" is it ever brought again to the Lord's table for a subsequent Communion?

68. "If any remain of" "the bread and wine," "which was consecrated," is it consumed according to the order of the rubric respecting it; or is it ever taken into the vestry or elsewhere out of the church and then consumed either by those who have or have not at that time communicated?

69. In what posture are those who receive the remains of the Sacrament; are they standing, sitting, or kneeling?

70. Is the consecrated bread or wine ever re-consecrated at a subsequent celebration either in the church or in a private house?

The Offices of Publick and Private Baptism.

71. At what times do you administer Publick Baptism in your church?

72. Is the font always used for Publick Baptism, or is a basin or other vessel ever used instead?

73. In Private Baptism do you use a surplice or any other vestment, and also any special vessel for the water?

74. Is any change or omission ever made by you in the prescribed language of the services for Publick and Private Baptism?

75. Do you ever re-baptize any one who has only received lay-baptism, whether from a Churchman or a Dissenter, if the proper form and matter have been used?

76. In such a case do you use the hypothetical form prescribed in the Office for Private Baptism?

77. How do you act with regard to the first rubric in the Office for the Baptism of Persons of Riper Years, i.e. the rubric beginning "when any such persons," &c.?

78. Is any fee (and if so, what,) charged by you for Baptism or for the registration of Baptism?

The Catechism.

79. Have you public catechising in your church; on what days and hours does it usually take place?

80. What class of children generally attend it?

81. What vestment does the minister wear at the time of catechizing in church?

Confirmation.

82. If any persons desire to be, but are unable to be, confirmed, do you admit them to the Holy Communion if they wish it, and are, in your judgment, duly prepared?

Solemnization of Matrimony.

83. At what time are the Banns of Marriage published in your church?

84. Do you ascertain, and if so, how, whether one or both of the parties who desire publication of banns are really resident in your parish?

85. In what part of your church is that portion of the service said which ends with the Psalm? Where is the rest of the service said?

86. Is any part of the service ever omitted except what is allowed by the rubric?

The Visitation and Communion of the Sick.

87. Do you use any surplice, stole, or other vestment in either of these offices?

88. Have you any suitable vessels and other things for the Communion of the Sick?

89. Have you ever found the length of the service for the Communion of the Sick, or the direction to "celebrate in the sick man's house," any serious impediment in administering that Sacrament to the sick?

90. Do you find the first collect in the service ("Almighty and Everlasting God," &c.) unsuitable for any cases in which you have to administer the Holy Communion privately?

The Order for the Burial of the Dead.

91. Have you found any practical difficulty with regard to the first rubric in the Order for the Burial of the Dead, especially in reference to those described as having "laid violent hands upon themselves"?

The Churching of Women.

92. Have you any rule as to the time for Churching of Women in your church?

93. What is the "convenient place" in which the woman has to "kneel" in your church?

94. What is your practice as to the use of the Churching Service in the case of unmarried women?

The Commination Service.

95. Is the Commination Service always used in your church on Ash-Wednesday at the time appointed?

96. Is it ever used at any other time either with or without the sanction of the Ordinary?

General Questions.

97. Have you any procession of any kind at any time in your church; is any psalm or hymn sung during it?

98. Is incense used in your church; if so, when, how, and for what purpose?

99. Is any introit, anthem, psalm, or hymn used before or in the course of, or at the end of the Communion Service?

100. Are the Rogation Days observed with any religious service or secular custom in your church or parish?

101. Have you any religious service of any kind at any time in your church other than the services prescribed by the Book of Common Prayer; if so, on what ground do you justify them?

102. Are there any old customs relative to divine service in your church or parish which you think it would be useful for the Commissioners to be informed of?

103. Have you in your church any inventory or account of ornaments at any time belonging to your church?

104. Have you any record in any of your parish books as to the use of, or charges for, lights, or incense, or flowers, or anything else formerly employed in your church?

105. Are you able to state about what number of Dissenters and Roman Catholics there are in your parish?

106. Is there any Dissenting or Roman Catholic chapel in your parish?

Add any other information which you think would be of service to the Commissioner.

(Signed) _____ *Incumbent or Officiating Minister.*

Date _____

_____ } *Churchwardens.*

_____ }

Replies to an Inquiry of the Commissioners, through Lord Ebury, as to Nonconformist Practice and Discipline relative to the Lord's Supper.

(*Vide* Minutes, p. 74.)

My Dear Sir, December 12, 1867.

A desire exists amongst the Commissioners, my colleagues, to be informed as to the manner in which the Nonconformists are in the habit of celebrating Holy Communion, and the method they practise in repelling from the Lord's Supper persons whom they deem unfit to be partakers with them. Under these circumstances I venture to ask if you will have the goodness to give me that information in a shape in which it can be read before the Commission; and I think it will be advisable that you should state the numbers of your own congregation, and the numbers attending Holy Communion, and, as far as you know, the approximate average of the relative numbers of congregation and communicants in your denomination. I shall also be much obliged to you if you will try to obtain for me similar papers from some one of the ministers of the Wesleyan, Baptist, and Presbyterian organizations.

I remain, My dear Sir,
Yours sincerely,
Ebury.

I think I should add that any information akin to this subject, such as the age at which young persons are admitted to the Holy Sacrament, &c., will be gladly received.

My Lord, January 23, 1868.

I beg, in compliance with your request, to furnish you with some information respecting the points indicated in your letter.

I will, in the first place, reply to your questions relative to the usages of the Independents or Congregationalists.

1. The Holy Communion is celebrated every first Sunday of the month, after the usual morning worship. The bread and wine having been previously placed upon the table, the pastor commences the observance by delivering a short address, after which he reads the history of the institution as recorded in one of the Gospels or in the eleventh chapter of the 1st Epistle to the Corinthians. He then offers a short prayer; after which, taking the broken bread in his hand, he repeats the words, "This is my body "which was broken for you," &c. The deacons distribute the bread amongst the communicants, who occupy their seats in the body of the chapel. Persons

receive the Lord's Supper sitting. After another prayer, and the repetition by the pastor of the words "This cup," &c., the cup is conveyed and received in the same manner. Nothing is spoken by the pastor, and profound silence is observed during the distribution both of the bread and of the wine. Afterwards a hymn is sung. A collection is made for the poor, and the solemnity concludes with the Benediction.

2. Our method of repelling from the Lord's Supper those persons who are deemed unfit cannot be understood without a knowledge of our method of admission. Communicants consist, first and chiefly, of those who are members of the church. The church is composed of such as profess to be the loving and devout disciples of the Lord and Saviour Jesus Christ, the Son of God, and the Redeemer of the world, and whose lives, as far as they can be observed, do not contradict such a holy profession. Discipline is maintained; and when any one by inconsistent conduct shows himself to be unfit for communion he is suspended from the fellowship of the Church, and consequently excluded from the Lord's table. The only cases which have come under my notice requiring discipline have been cases of immorality; but if, by any other kind of overt act, members were to prove themselves insincere and hyprocritical professors, they would, no doubt, be subject to the discipline of the community. I should add that, in cases where there may be reason to fear that inconsistency exists, it is usual for the pastor to visit such persons, and, by faithful and affectionate reproof, to endeavour to bring them to a right state of mind. We have a second but much smaller class of communicants; consisting of devout persons who are members of other churches, or not in communion with any church, but who wish to unite with us in receiving the Lord's Supper. An invitation so to unite is given at the close of the public service. Over those communicants the discipline of the Church does not extend; but, if it were known to the pastor or deacons that any occasional communicants, as we term them, were immoral or irreligious characters, they would be requested to withdraw.

3. The number of my own congregation is about 1,000, and the number of members is about 500. The average number of communicants each month is about 400.

4. We have no fixed age for admission to the Lord's table, but we have received young persons whose age has not exceeded thirteen years. In these, as in other cases, we have, making allowance for inexperience, endeavoured to ascertain the sincere faith and devotedness of the candidates; but young communicants are not allowed the privileges of full membership, such as the right of voting on church questions, or in the choice of a pastor.

I have thus endeavoured to convey the information which your Lordship requests, so far as relates to the practice observed in the church of which I am the pastor. As it regards the celebration of the Lord's Supper, the practice I have described is, I believe, very general amongst churches of our order. I may, however, observe that some churches, in addition to the celebration of the Lord's Supper after public service on the first Sunday of the month, also celebrate it after a Sunday evening service each month, for the benefit of persons who cannot attend in the morning. Also, in some instances, the Lord's Supper forms a separate service in the afternoon. Many ministers invite and encourage people, not communicating themselves, to remain as spectators. In the Scotch Independent churches there is a communion every Sunday. As to the other points I have noticed, there may be a diversity of proceeding, which could be ascertained only by extensive inquiry. As it is a principle with us that every church is independent and complete in itself, and has a right to determine its own methods in conformity with the laws of Christ, different usages as to the admission of members and the exercise of discipline may exist; but it is a remarkable fact that in this respect a general agreement obtains amongst us.

The following information I have obtained from the Rev. Dr. Steane, formerly pastor of the Baptist Church, Camberwell:—

"Lord Ebury wished to be informed, first, as to 'the manner in which Nonconformists celebrate Holy Communion.' In reply to this inquiry, I remark, that amongst the Baptists the celebration of the Lord's Supper generally follows either the morning or evening serviee on the Lord's Day, although in some instances it forms a separate service in the afternoon. It takes place, for the most part, on the first Lord's Day in each month. By a few of our churches, however, it is observed every Lord's Day. The mode of procedure is as follows:—The elements having been placed on the table by the deacons, the pastor reads either from one of the Gospels, or from 1 Corinthians, XI. chapter, the account of the Institution; and then, following the order observed by our Lord, he takes the bread, and having first 'given thanks' or offered prayer, he breaks it. This done, he repeats the words, 'Take, eat, this is my body which is broken for you; this do in remembrance of me.' He then hands the plate containing the bread to the deacons, and by them it is carried to the communicants, who are sitting in their seats, mostly in the centre of the chapel, and each takes a piece. When the deacons have returned to the table the pastor takes the cup (or cups) and pours the wine into it, and again offers prayer. Then, repeating the words 'This cup is the 'New Testament in my blood; this do as oft as ye do 'it in remembrance of me; For as often as ye eat this 'bread and drink this cup ye do show the Lord's death 'till He come;' he gives the cup to the deacons, who, as before, carry it to the communicants. When all have participated a hymn is sung, the pastor generally saying, 'After supper our Lord and his disciples sung a hymn.' The collection or offertory is then made, the deacons going to the communicants with the plates to receive it. This being brought to the table, the pastor pronounces the Benediction.

"2nd. His Lordship next inquired as to the method used in repelling from the Lord's Supper persons whom they deem unfit to be partakers with them. This is a part of that godly and scriptural discipline which we endeavour to maintain in all our churches. In relation to it I observe,—I. That no person is admitted to membership and consequently to communion at the Lord's table in our churches until he has given to the pastor first, and afterwards to the church, an intelligent and satisfactory account of his Christian faith and of his conversion, and testimony has also been received from those who know him that his habitual conduct and manner of life are such as become a disciple of Christ. Should he express a desire to be baptised, this ordinance is then administered to him, and he receives a formal admission to Christian fellowship at the hands of the pastor and by the express consent of the church. In some of our churches baptism is a necessary pre-requisite to membership and communion, but by no means in all.

"II. If afterwards a church member acts in a manner which is inconsistent with Christian character, or if an evil report concerning a church member is brought to the cognizance of the pastor other members, two or more, had in repute for discretion and godliness, and generally one of the deacons associated with them, are appointed to visit him and enquire into the matter. Should he be able to give them satisfaction they make a statement to that effect to the church, and confidence in him is restored; if otherwise, the evidence of misconduct is laid before the church, and the offender is admonished and excluded; his exclusion, like his admission being the act of the church. Upon repentance and reformation he is re-admitted, should that be his wish.

III. His Lordship's third question asks the number of my own congregation, and the number attending the communion of the Lord's Supper. I have now retired from the pastoral office and from public ministerial duty. When I resigned my charge at Camberwell, my congregation consisted of about 1,000 per-

sons, and there were in church fellowship between 400 and 500 members.

"IV. The fourth question asks for the approximate average of the relative numbers of congregation and communicants in the Baptist denomination. The Baptist denomination, including the two branches of Particular or Calvinistic Baptists and General or Arminian Baptists, contains 2,264 churches with 238,000 members or communicants. Estimating the members at a little more than a fourth part of the congregation the latter will consist of about 1,000,000 persons. The number of members is an ascertained number, that of the congregation an estimated number only.

"V. His Lordship asks the age at which young persons are admitted to the Lord's Supper. This in Baptist Churches is not a question of age at all. It is determined, in every case, by individual personal conviction and desire, joined with an evident spiritual fitness, of which, as before stated, the pastor and the church judge."

The Rev. Dr. Macfarlane, minister of the Presbyterian Church, Clapham, writes as follows :—

"The Presbyterian churches in England celebrate the Lord's Supper simultaneously as do the Nonconformists, all the members of the church being seated together, the pastor presiding; and the elements of bread and wine being handed to the communicants by the elders or deacons.

"Members are admitted to the Lord's table by the decision of the session or elders. When applying for the first time they have to undergo a strict examination by the pastor as to their scriptural knowledge and religious experience; they have to give creditable testimony to their unimpeachable moral character, and when all is satisfactory they are voted into the church by the elders, and introduced in the presence of the church.

"The foregoing holds true of the United Presbyterian churches in Scotland; these are about 500, in England about 100; 600 in all, averaging from about 50,000 to 100,000 members in full communion. The age at which young persons are admitted to the Lord's Supper is quite indefinite. Generally speaking from 18 to 25 may be stated, but this depends altogether upon the religious experience of the applicants. In England, inclusive of the United Presbyterian churches and the English Presbyterian churches, there are about 220 congregations."

The Rev. Dr. Osborne, president of the Wesleyan Theological College, Richmond, says, "In answer to the inquiries which you have forwarded to me I beg to state :—

"1 That the rule of the Methodists in Mr. Wesley's connexion is that the Lord's Supper shall be administered in England according to the form of the Established Church, or to Mr. Wesley's abridgement of it, the officiating minister being at liberty to add hymns, exhortation, and extemporary prayer at his discretion.

"2. Membership in this connexion is certified by a ticket, which is renewed quarterly, and admits the holder to the table. If it be discontinued his membership ceases, and this right of admission also. Non-members are expected to obtain permission from the minister, and may be occasionally or statedly admitted, according to rule, by the superintendent minister, at his discretion, no age being fixed.

"3. I find it impracticable to speak with any confidence as to even an approximate average of the relative numbers of hearers and members. In this respect localities differ greatly, at least as much as from three fourths to one fourth; perhaps even more."

Such is the information which I have obtained, and which I beg to forward in addition to my own replies.

I have the honour to be
Your Lordship's obedient Servant,
JOHN STOUGHTON,
Minister of Kensington Chapel.

The Right Hon. Lord Ebury.

Letter from Rev. Canon Robertson.

(*Vide* Minutes, p. 83.)

Precincts, Canterbury,
June 15, 1868.

MY LORD ARCHBISHOP,

I FIND that the Rev. J. F. Russell, in his evidence before the Ritual Commission (Second Report, p. 4, No. 11), referred to a book of mine, published a quarter of a century ago, for a quotation from the Aberdeen Chronicler Spalding, as showing that, when Charles I. was crowned at Edinburgh, the altar was furnished with candles which were "on light"; and that he supposes these words to mean that the candles were *a-light* or [illegible].

As my name has been thus brought before the Commission, and as I am responsible for having introduced the passage of Spalding into the ritual controversy (in which it has often been used by the advocates of lights,) I trust that I may be allowed to explain the real state of the matter.

In the first edition of my book (1844) I quoted the words *on light* from a copy of Spalding printed at Aberdeen in 1829, and understood them as Mr. Russell now does.

In preparing my second edition (1844) I consulted the Bannatyne Club edition of Spalding, and found that it reads *unlight*. This reading was given in my text, while the other was mentioned in a note (p. 89); and I spoke of the two as shewing a discrepancy (p. 93.)

But in 1850 the Spalding Club (which takes its name from the writer in question) published a new edition of his "Memorials," and in it the expression is *on lichtit*. This led me to see that the other two readings might be reconciled; for in the dialect of Aberdeen the word or particle *on* (pronounced with the *o* long) has a negative or privative meaning, so that *on light* exactly agrees with *unlight*. Spalding, therefore, according to all the copies, is a witness that at the Edinburgh coronation the candles were *not* lighted.

I have already pointed this out in the "Quarterly "Review," (January 1867, p. 190); but, as a native of Aberdeen, I must take shame to myself for having misunderstood the Spalding of 1829 when I wrote my book on Conformity to the Liturgy.

I have the honour to be,
Your Grace's very obedient Servant,
J. C. ROBERTSON.

His Grace the Archbishop of Canterbury.

Memorial from Clergy and Laity.

Assembled at Freemasons Hall, on Tuesday, January 12th, 1869.

(*Vide* Minutes, p. 89.)

TO THE ROYAL COMMISSIONERS ON RITUAL.

THE HUMBLE MEMORIAL OF CLERGY AND LAITY OF THE CHURCH OF ENGLAND, ASSEMBLED AT FREEMASONS HALL, ON TUESDAY, JANUARY 12TH, 1869.

SHEWETH—

1. That, as has been frequently objected, the Constitution of the Court of Final Appeal in Causes Ecclesiastical is faulty in two essential particulars.

(1.) It has been appointed by Parliament to deal with questions of the Doctrine and Discipline of the Church without the sanction of the Representative Assemblies of the Spirituality asked and obtained.

(2.) It comprises no adequate Representation of the Spirituality (see 24 Hen. VIII., c. 12), or of persons versed in Theological, Liturgical, and Ecclesiastical questions.

That it has been only by an oversight in Legislation, as was confessed by the framer of the Statute in his place in Parliament, that a Court so constituted deals with questions of Doctrine and Discipline.

That it is a serious defect in the practice of the Court that those of its members, who in any case dissent from the Judgment of the majority, do not publicly state the grounds and reasons of such dissent at the time of the delivery of the Judgment.

II. That the Judgment in the case of Martin *v.* Mackonochie, Dec. 23, 1868, is in itself open to the gravest complaint, and supplies a fresh illustration of the soundness of the objections above alleged.

For, Whereas the use of Lights in the Worship of the Church, when not required for necessary light, but *generally* as signifying "CHRIST the Light of the world," and *particularly* as being a Memorial of the original Institution of the Holy Eucharist, is an ancient and general use of the Church Catholic;

And, Whereas such use has been legally binding in this Church of England, and has never up to the present time been prohibited;

And, Whereas such use has of late years been revived, principally in connexion with the Celebration of the Holy Eucharist;

The forbidding, by this Judgment, of the use of such Lights, except "for the purpose of giving light," cannot in any wise be reconciled with the One, Uniform, and Continuous Appeal of the Church of England to Primitive and Catholic Usage, which Appeal pervades the Acts of Uniformity and Royal Proclamations during the reigns of Edward VI., Elizabeth, James I., and Charles II., as well as the Prayer Book, the Articles, the Canons, the Homilies; and in the principle of which Appeal has always been considered to lie the distinguishing feature and the glory of the Reformed Church of England.

It may suffice to give a few examples, out of many, of this Appeal:—

"So far was it from the purpose of the Church of *England* to forsake and reject the Churches of *Italy, France, Spain, Germany*, or any such like Churches, in all things which they held and practised, that, as the 'Apology of the Church of *England*' confesseth, it doth *with reverence retain* those Ceremonies which do neither endamage the Church of GOD, nor offend the minds of sober men; and *only departed from them in those particular points wherein they were fallen both from themselves in their ancient integrity*, and *from the Apostolical Churches which were their first Founders.*" (Canon XXX., the lawful use of the Cross in Baptism fully explained.)

"But, *before all other things*, this we must be sure of especially, that this supper be in such wise done and ministered as our LORD and SAVIOUR did and commanded to be done, as His holy Apostles used it, and the *good Fathers in the Primitive Church frequented it.*" (Homily concerning the Sacrament.)

In drawing up an Office for all parts of Divine Service the Archbishops and Bishops were to have "as well eye and respect to the most sincere and pure Christian Religion taught by the Scripture, as to the usages in the Primitive Church." (Preamble to the First Act of Uniformity, Edward VI.)

"A Declaration" of Queen Elizabeth in 1569, after the Northern Rebellion, ordered to be read in Churches (Burleigh State Papers, ed. Haynes, Lond., 1740, p. 591), wherein the Queen denies to claim "any Superiority to ourself to defyne, decyde, or determyn any Article or Poynt of the Christian Fayth and Relligion, or to chang any ancient Ceremony of the Church from the Forme before received and obscrved by the Catholick and Apostolick Church, or the use of any function belonging to any Ecclesiastical Person being a Minister of the Word and Sacraments in the Church."

"We have rejected all such [alterations] as were either of dangerous consequence (as secretly striking at some laubable practice of the Church of England, or indeed of the whole Catholic Church of Christ), or else of no consequence at all....." (Preface to the Prayer Book of 1662).

The Judicial Committee, indeed, admit "The very ancient and general use in the Church of these Symbolical Lights," but their Lordships have not cited, and have apparently paid no regard to, any one of the Declarations of the Church of England, to the effect that she is pledged most solemnly not to depart from, but to adhere to, what is "very ancient and general;" in other words to what is Primitive and Catholic.

This Judgment, therefore, places your Memorialists in this position:—If they are for the future to adhere to these Declarations of the Church of England, they must needs hold that the Decision of the Court of Appeal is wrong. If they are to accept the Decision of the Court of Appeal, they must needs disregard these Declarations of the Church.

The disregard shown in the Judgment to this fundamental principle of the Church of England—namely, adherence to Primitive and Catholic usage—is the more to be deprecated, seeing that this principle was so distinctly reaffirmed in the Encyclical "Address of the Bishops" agreed to at the Lambeth Conference in 1867, and in the late Primate's Letter (sent with that Document) to the Eastern Church—both of which recognize the acceptance by the Church of England of a Primitive and a present Ceremonial, like to and even higher than, that complained of in this Suit, and condemned by the Judgment now under review.

The address thus exhorts "the faithful":—"Hold fast the Creeds and the pure worship and order, which of God's grace ye have inherited from the Primitive Church."

The Primate's Letter informs "the Patriarchs and Bishops of the Greek Church," that the Bishops in Conference "are resolved to keep pure and undefiled the Primitive order and worship as we have received it from our Lord Jesus Christ, and from his holy Apostles."

Your Memorialists proceed to show further—that the late Judgment does practically impose upon the Church a new prohibitory and penal Law, and this without the authority of the Legislature.

First, By declaring, for the first time since the Reformation, that Lights on the Lord's Table are not Ornaments of the Church, and are therefore illegal; and, also, by arbitrarily extending the meaning of the word Ceremony so as to include such Lights, although they remain stationary.

Secondly, By interpreting the words of the Rubric, "In the Second Year of the reign of King Edward the Sixth," contrary to ordinary grammatical construction, to mean solely the "First Prayer Book," which was not obligatory, nor even published till the *third* year; and by holding further that this "First Prayer

Book" repealed all former Statutes and Canons respecting the subject matter thereof: the Court thus making it illegal and criminal to use, in the Public Services of the Church, any "Ornament" not specifically mentioned in such First Prayer Book, or in the present Prayer Book (unless held by the Court to be "consistent with and subsidiary to the Services") although authorized by other Statutes in force in that same Second Year.

Thirdly, By now first condemning and inflicting punishment for the use of an accessory to Divine worship, which is known to have been used in the Church of England at various times since the Reformation without any such condemnation; and has been held to be Statutably Legal by many competent Authorities in Ecclesiastical Law.

Fourthly, By enforcing under penalties a rigid and unvarying adherence to the letter of the Rubrics of the Prayer Book; although some of the directions contained therein require discretion in their application; and by forbinding under like penalties any additions thereto, although many such additions have by general consent long been in use, and some of them are necessary for the due performance of Divine worship.

Your Memorialists further represent that, although a main question at issue was whether or not the Injunctions of Edward VI., A.D. 1547—by the third of which the Two Lights were "to remain still"—had "the authority of Parliament in the Second Year of the reign of King Edward the Sixth," their Lordships nevertheless say that, "Without stopping at this place to inquire into the nature of the authority under which the Injunctions of 1547 were issued, their Lordships are clearly of opinion that the Injunction in question, so far as it could be taken to authorize the use of Lights as a Ceremony or Ceremonial Act, was abrogated or repealed by the Act 1 Eliz. cap. 2., particularly by section 27 . . . and by the present Prayer Book and Act of Uniformity."

It appears to your Memorialists a strange thing that their Lordships should have declined this inquiry; inasmuch as if the Injunctions had the authority of Parliament in the second year of Edward VI., the Statute 1 Eliz. cap. 2, so far from repealing that authority, established it by Sections 25 and 27. "The present Prayer Book and Act of Uniformity" also established it.

Moreover this being their Lordships' opinion, it follows necessarily that the Injunction was in force until so repealed by the Elizabethan Act of Uniformity; and therefore, as your Memorialists conceive, it *was* necessary for their Lordships to "inquire into the nature of the authority under which the Injunctions of 1547 were issued;" for if, as was contended before their Lordships, they had "the authority of Parliament in the 2nd year of the Reign of King Edward VI." then, as the Judicial Committee, in Liddell *v.* Westerton, do not appear to have held that the Prayer Book of 1549 was *exclusively* "the authority of Parliament" at that time, it may well be that the Lights are "ornaments" within the terms of the Rubric, and in that case, therefore, their alleged prohibition "as a Ceremony or Ceremonial Act," could not be maintained.

Their Lordships state that "the use of Lighted Candles, if a Ceremonial Act, or part of a Ceremony, would be prohibited by Queen Elizabeth's Act of Uniformity, § 4, which is now applicable to the present Prayer Book, and which makes it penal to use, any other rite, ceremony, order, form or manner of celebrating the Lord's Supper . . . . than is mentioned and set forth in the said Book."

But this statement cannot be reconciled with the known fact, that in the Book authorized by this Statute there is no order whatsoever for any of the Manual Acts prescribed by the first, and by the present, Prayer Books in the Consecration of the Sacrament of the Lord's Supper. For, on their Lordships' hypothesis, such Manual Acts must have been unlawful for a period of 103 years—that is, from A.D. 1559 to A.D. 1662. Yet it cannot be reasonably doubted that during this period these Manual Acts were considered to be lawful, and were commonly used. Bishop Cosin, writing before the Prayer Book of 1662, says, "their use is still observed among us."

Moreover, the fact that Injunctions from the Crown on details of Divine Service were issued in 1559, contemporaneously with the Elizabethan Prayer Book and Act of Uniformity, proves that the Rubrics were not held to be exhaustive under the terms of that Act.

Their Lordships speak of the Rubric of the Ornaments of the Church as being inserted "more than 100 years subsequently" to the second year of Edward VI. But they omit to notice that there was a clause in the Act of Uniformity of 1 Elizabeth to the same effect, only ten years subsequently to the date named, and that the Rubric of 1662 did but embody, together with the Rubric of 1559, on the Ornaments of the Minister, this clause of the Act of Uniformity on the Ornaments of the Church; and it is especially to be noted that the Judicial Committee, in Liddell *v.* Westerton, laid it down, that these two Rubrics, of 1559 and 1662, together with the Clause in the Elizabethan Act of Uniformity, although differently worded, "all obviously mean the same thing."

In reference to this remark it is very important to observe in this place, that that Judicial Committee, when stating the origin of the 25th Section of Elizabeth's Act of Uniformity, thus expressed themselves—"on the accession of Queen Elizabeth, a great controversy arose between the more violent and the more moderate Reformers, as to the Church Service which should be re-established, whether it should be according to the First or according to the Second Prayer Book of Edward VI. The Queen was in favour of the First, but she was obliged to give way, and a compromise was made, by which the Services were to be in conformity with the Second Prayer Book, with certain alterations; but the Ornaments of the Church, whether those worn or those otherwise used by the Minister, were to be according to the First Prayer Book."

Now, if the term, "The Ornaments of the Church," was intended to mean only those Ornaments which were "prescribed" by the First Book, the clause in Elizabeth's Act of Uniformity and the same clause in the Rubric of our present Book would be a dead letter; for the Ornaments of *the Church* "prescribed" in the First Book are not more in number than, and are the same in character with, those in the Second Book."

Your Memorialists, therefore, submit that the Ornaments intended by the Act of Uniformity 1 Elizabeth, and, consequently by the Rubric in the present Prayer Book, must have been (to use the words of the Judicial Committee, Liddell *v.* Westerton), "the same Utensils or Articles which were "*used under* the First Prayer Book of Edward the "Sixth," and must necessarily, as the History of the period proves, have included the Two Altar Lights.

Their Lordships refer to the Judgment of the Judicial Committee, A.D. 1857, in Liddell *v.* Westerton. And yet they have widely departed from the principles of that Judgment. For, whereas no covering whatever for the Lord's Table, except "the fair Linen Cloth," is prescribed by the Rubric of the Common Prayer Book, one of the effects of the Decree in that case was to legalize the use, not merely of one Altar-cloth, but of many Altar-cloths of various colours, changed according to the seasons of the Ecclesiastical year or the occasions of particular Services. The affirming then, that the Lights are not lawful, because not prescribed by the Rubric, is equivalent to saying that the varied Altar-cloths are not lawful because they too are not prescribed.

Their Lordships, referring again to the same Judgment of the Court, speak of "the distinction between "the Sacrificial Altar and the Communion Table" (neither of which modes of expression, it may be remarked, is found in any of the Service Books of the Church of England, either before or after the Refor-

mation), plainly implying thereby that the "Altar" is gone, and the "Table" only remains. But what is said in one part of their reasons is negatived by what is said in another part. For the Judgment rules that the "lawful Ornaments" of the Rubric of the present Books "prescribed" in the First Book; and among those that are there "prescribed" is the "Altar."

Your Memorialists further observe that, whereas the Judicial Committee of the Privy Council in former Ecclesiastical Judgments has dealt with the Causes before it on grounds of expediency rather than of strict Law, and has therefore applied a lax rule of interpretation to the Formularies of the Church of England, in order (as alleged) to allow the inclusion within its pale of as many as possible; it has, in the present Cause, reversed the principle of action, and has laid down a novel and rigid construction of the Law, the effect of which is to restrict the liberties of a large class of Churchman.

They desire, therefore, to call attention to the following Historical passages on the general question of the liberty of Churchmen.

The Cabinet of Elizabeth, at her accession in 1558, suggested that, "to prevent discontents, the reformed Liturgy ought to be reviewed, and made as inoffensive to all parties as may be." (Collier, Eccl. Hist. Vol. II., p. 410.)

"The Queen had been bred up from her infancy with a hatred of the Papacy, and a love to the Reformation. But yet, as her first impressions in her father's reign were in favour of such old rites as he had still retained, so in her own nature she loved state and magnificence, in religion as well as in everything else; she thought that in her brother's reign they had stript it too much of external ornaments, and had made their doctrine too narrow in some points; therefore she intended to have some things explained in more general terms, that so all parties might be comprehended by them." (Burnet's Reform, V. 2, Bk. iii., p. 376.)

"They (the Reformers) set one general rule to themselves (which they afterwards declared) of *changing nothing* for novelty's sake, or merely because it had been formerly used. They resolved *to retain such things as the Primitive Church had practised*, cutting off such abuses as the latter ages had grafted on them; and to *continue the use of such other things which, though they had been brought in not so early, yet were of good use to beget devotion; and were so much recommended to the people by the practice of them, that the laying these aside would perhaps have alienated them from the other changes they made.*"—(Burnet's Reform, ii., Bk. i., p. 73.)

The "Declaration" of Queen Elizabeth, A.D. 1569, after the Northern Rebellion, *ordered to be read in Churches*, proclaims thus:—"We know not, nor have any meaning "to allowe, that any Our Subjects should be molested "either by Examination or Inquesition, in any matter, "either of Faith, as long as they shall profess the Christian "Faith, not gaynsaying the Authority of Holly Scriptures, "and of the Articles of our Fayth, contened in the Credes "Apostolik and Catholik, or for matter of Ceremonyes "or any other external matters appertenying to Christian "Religion, as long as they shall in their outward Con-"versation shew themselves quiet and conformable, and "not manifestly repugnant and obstynat to the Lawes "of the Realme, which ar established for Frequentation "of Devyne Seruice in the ordynary Chirches, in like "Manner as all other Lawes are, whereunto Subjects are "of Duty and by Allegiance bonnd." (Burleigh State Papers, ed. Haynes, Lond., 1740, p. 591.)

Your Memorialists observe, further, that the Judgment, by laying down that the Rubric of 1662 is the sole and exhaustive directory for public worship in the Church of England, has, by implication, (*a*) made several long-established usages illegal; has (*b*) revived and made compulsory several neglected usages; and, finally, has, (*c*) left the clergy totally without guidance in many cases. It will be sufficient to give a few instances of each of these results.

A. It has, by implication, made the following usages illegal:—

1. The use of any metrical Hymn or Psalm whatsoever, except the *Veni Creator* at Ordinations. The Anthem permitted after the Third Collect, is not a Hymn at all.
2. The use of the Surplice and Scarf as robes for the Celebrant and his Assistants at the Holy Communion; of a Scarf or Stole in all other Ministrations; and of the Gown in Preaching.
3. The practice of placing the Bread and Wine on the Lord's Table before the Service begins.
4. The practice of Consecrating at the North End of the Table, instead of continuing to stand in front after the ordering of the Bread and Wine.
5. The recitation of the words of administration to more than one person at a time.
6. The use of any prayer in the pulpit (including even, perhaps, the Bidding Prayer) before or after the sermon.
7. The omission of the latter clauses of the Exhortation to Holy Communion, recommending private Confession and Absolution.
8. The omission of any passages in the Marriage or any other Office, except where the Rubric gives discretion.
9. The administration of Confirmation by the Bishop without laying "his hand on the head of every one severally" and using the prescribed words for each person.
10. The insertion by a Bishop, in the Order of Confirmation, of one or more Addresses or Sermons, commonly called Charges.
11. The refusal of Confirmation to children of "competent age" who have fulfilled all the Requirements of the Rubric, or no other ground than that of alleged insufficiency of age.
12. The omitting to urge Confession on sick persons, or to pronounce Absolution, as prescribed by the Rubric in the Office for the Visitation of the Sick.
13. The interpolation, in the course of the Communion Service, of the Apostolical Benediction or of any form of words, for the purpose of dismissing any part of the Congregation before the close of the Communion Service.

B. The following widely neglected practices are, by implication, made compulsory:—

1. The daily recitation of Morning and Evening Prayer by all Priests and Deacons, "not being let by sickness or other urgent cause;" and the public daily saying of the same in all Parish Churches and Chapels unless "the Curate" is "reasonably hindered."
2. Weekly Communion, at the least, in all Cathedral and Collegiate Churches and College Chapels.
3. The use of the Alb, Vestment or Cope, and Tunicle, ordered by the First Prayer Book, A.D. 1549, as the Eucharistic Vestments.
4. The use, by all Bishops, of the Ornaments "prescribed" in the following direction contained in the First Prayer Book:—"And "whensoever the Bishop shall celebrate the "Holy Communion in the Church, or execute "any other public ministration, he shall have "upon him, beside his Rochette, a Surplice "or Albe, and a Cope or Vestment; and also "his Pastoral Staff in his hand, or else borne "or holden by his Chaplain."
5. The posture of "standing before" the Lord's Table during the whole Prayer of Consecration.
6. The exclusion from Holy Communion of all persons who have not given notice to the Curate at least the day before.
7. The proceeding by the Ordinary, in his Court, "against the offending person" who may be repelled from Communion.
8. Immersion in Baptism, unless weakness be certified.
9. Catechising publicly in all Parish Churches after the Second Lesson at Evensong on Sundays and Holy-days.

C. There are several cases wherein the Rubric gives no help to guide the Clergy, or where literal compliance involves an absurdity.

1. There is no direction how or where the Priest is to begin Morning and Evening Prayer, whether standing, kneeling, or sitting, in the chancel, stalls, desk, or body of the church.
2. There are no direction as to *who* is to say or sing the Psalms. The priest is not enjoined to do so, nor yet the people. If they are not to look outside the Rubric for directions the Psalter will not be recited at all.
3. There is no rule laid down to guide the priest as to which of two sets of Lessons, Collects, &c., he is to employ when two Holydays, or a Sunday and Holyday, come together.
4. There is no direction where to say the Litany. The Commination Office speaks of the "accustomed place" for doing so, but that place is nowhere defined.
5. There is no direction how the Priest is to stand for the Epistle, Gospel, Creed, Notices, Offertory Sentences, and Exhortations: so far as the Rubrics are a guide he may not turn to the people.

Your Memorialists respectfully point out to Her Majesty's Commissioners that, inasmuch as the Judgment declares that "the directions contained in" the Prayer Book "must be strictly observed; that no omission and "no addition can be permitted;" and also states that "the Bishop has no jurisdiction to modify or dispense "with the Rubrical provisions;" it necessarily follows that compliance with the Law clearly involves a strict application by the Ordinaries of the entire prescriptions of the Prayer Book in every case and under all circumstances. Yet it is obvious that, on the one hand, a partial or one-sided enforcement of the Principle of the Judgment would be a grievous injustice; and that, on the other hand, the exaction of a rigid uniformity must be productive of great vexation and mischief.

In sum, it would appear that their Lordships have found themselves able to condemn the Altar Lights only by laying down a rule for the application of the Rubric, which goes a long way towards dissociating the practice of the Church of England from the Church Primitive and Catholic; which not only narrows the liberty of Churchmen, but imposes on them, under new penal conditions, a Law which, as was observed by the Dean of the Arches, "has never "at any period been duly and universally obeyed "since the Reformation:" and which, as has now been shown by many examples, involves great contradictions and practical difficulties.

For the reasons above stated under the several heads of this Memorial, your Memorialists humbly pray that you, Her Majesty's Commissioners, will vindicate the Primitive and Catholic character of the Church of England, disparaged by the Judgment of the Judicial Committee of the Privy Council now under review; will claim for Churchmen the lawful liberty now invaded and denied; and will, so far as in you lies, relieve them from the contradictions, the difficulties, and the dangers in which they are placed by the late interpretation of the law.

Adopted unanimously by, and signed on behalf of the Meeting.

GEORGE ANTHONY DENISON,

Chairman.

January 12, 1869.

The Rule for finding Easter.

(*Vide* Minutes, p. 99.)

1. Letter of Secretary to Astronomer Royal.

Ritual Commission,
Jerusalem Chamber,
Westminster Abbey, June 4, 1869.

Sir,

I am directed to communicate to you the following resolution adopted at a meeting of this Commission held yesterday:

"Upon the motion of the Dean of Ely it was agreed, *nemine contradicente:*

"That the question of the correctness of the Rule for finding Easter given in the Book of Common Prayer having been introduced by a paper on the subject, written by Sir Joseph Napier, a copy of Sir Joseph Napier's paper be sent to the Astronomer Royal, with the request that he will be kind enough to advise the Commissioners whether it would be desirable to introduce the alteration proposed by Sir Joseph Napier, or whether the Astronomer Royal would recommend any other alteration in the Tables and Rules for finding Easter."

2. I therefore beg leave, in accordance with the above-stated Resolution, to enclose a copy of the paper in question, and to add that you will confer an obligation upon the Commissioners if you will, at your earliest convenience, favour me with any opinion or suggestions which I may lay before them, as pointing with your authority to the true solution of the question thus raised for their consideration.

I have, &c.,
(Signed) W. F. Kemp,
Secretary.

The Astronomer Royal,
&c. &c.

(*Enclosure.*)

The rule given in the Prayer Book for determining Easter was fixed by statute (24 Geo. II. cap. 23.) in 1751, and is as follows:—

"Easter Day, on which the rest [of the moveable Festivals] depend, is always the first Sunday after the Full Moon which happens upon or next after the twenty-first day of March; and if the Full Moon happens upon a Sunday, Easter Day is the Sunday after."

The "Full Moon" here meant is, not the *real* Full Moon, which we see in the heavens (whose times are calculated astronomically, and are notified in our Almanacs,) but the *Paschal* or *Ecclesiastical* Full Moon, whose occurrences are determined by the Lunar Cycle, and which Full Moon has been used by the Christian Church for the determination of Easter since the time of the Council of Nicæa, or at all events since that of Dionysius Exiguus.

Now, the real Full Moon and the Paschal Full Moon frequently differ from each other by a considerable interval of time, amounting sometimes to a whole day, and occasionally more. Hence, unless it be carefully borne in mind that the Prayer Book Rule relates, not to the real but to the Paschal Full Moon, cases will from time to time occur (as they have already occurred) in which the rule will appear to be erroneous. Thus, in the year 1845, Easter day, as determined by the *Paschal* Full Moon, fell on March 23rd, and was, accordingly, correctly assigned to that day in the Table for finding Easter given in the Prayer Book. But in that year the *real* Full Moon fell on that same say (23rd of March); and the almanac compilers, who erroneously thought that the "Rule" contemplated the real Full Moon, maintained that the Church celebrated Easter on the wrong day, because, by the latter part of the Rule it should be kept, not on the 23rd, but on the 30th.

Professor De Morgan wrote a valuable paper on this subject in the "Companion to the Almanac" for 1845, in which he very elaborately and clearly

pointed out the distinction between the Paschal and real Full Moon. But he also somewhat unadvisedly charged the framers of the Rule, as laid down by the Statute of 1751, with ignorance as to which "Full Moon" was meant in the Rule; or, rather, with the positive error of supposing that it was the *real* Full Moon. There is no ground whatever for such a charge. The Rule, as well as the Tables founded upon it, was drawn up under the direction of Dr. Bradley, the Astronomer Royal of that day; and the term "Full Moon" was used in its ordinary *Ecclesiastical* sense, the sense in which it had been used in the Rule for determining Easter given in the Prayer Book of 1661, and which Rule the Statute of 1751 re-enacted with one slight modification.

Indeed, the sense in which the term "Full Moon" is used in the "Rule" is perfectly defined in the Tables which follow it, and which were (as I have said) prepared under Dr. Bradley's direction. In "A Table to find Easter Day till the year 1899 " inclusive, according to the foregoing Calendar," we read, "Look for the Golden Number of the year " in the first column of the table, against which " stands the day of the *Paschal* Full Moon . . . . " If the Full Moon happens upon a Sunday, then " (according to the first Rule [the Rule in question] " the next Sunday after is Easter Day." And again, in "A Table to find Easter Day from the year 1900 " to 2199 inclusive," we read,

"The Golden Numbers in the foregoing Calendar will point out the days of the *Paschal* Full Moons till the year of our Lord 1900; at which time, in order that the *Ecclesiastical* Full Moons may fall nearly on the same days as the *real* Full Moons, the Golden Numbers must be moved, &c."

Here we have the *Paschal* or *Ecclesiastical* Full Moons expressly distinguished from the *real* Full Moons.

All confusion or error in the interpretation of the Rule in question would be perfectly obviated by simply introducing the word "Paschal," or the words "Paschal (or Ecclesiastical)," before the words "Full Moon:" Thus:

instead of "the first Sunday after the full Moon,"
read, "the first Sunday after the Paschal Full Moon:"
or, "the first Sunday after the Paschal (or Ecclesiastical) Full Moon."

JOSEPH NAPIER.

2.—REPLY OF THE ASTRONOMER ROYAL.

Royal Observatory, Greenwich, S.E.,
SIR, 1869, June 8.

I HAVE the honour to acknowledge your letter of the 4th instant, inclosing a printed copy of a memorandum by Sir Joseph Napier on the correction which appears to be required to the rule given in the Prayer Book for determining Easter as fixed by statute (24 Geo. II. cap. 23.) in 1751; and requesting on the part of the Ritual Commission that I would state my opinion whether it would be desirable to introduce the alteration proposed by Sir Joseph Napier, or whether I would recommend any other alteration in the Tables and Rules for finding Easter.

2. On the first point, namely, whether the proposed alteration would be desirable, I remark, that, taking the words literally as they stand, there is undoubtedly a contradiction between the statutable theorem defining the calendar-position of Easter Day, and the Prayer Book precept for finding the Paschal Ecclesiastical Full Moon. I think that this discordance ought to be removed, as a matter of general consistency, and I submit to the legal advisers of the Commission whether it ought not to be removed, on the following ground. The enactment in question can never come into legal application, except as a penal statute, and must therefore be construed strictly; and in that sense a clergyman who chose to adopt the statuable definition literally might do so in defiance of his ordinary.

3. In regard to the form which the proposed correction ought to take, I submit, first, that the words "Paschal Ecclesiastical" or "Ecclesiastical Paschal" ought never to be separated, as neither word alone fully expresses the intended Full Moon; secondly, that it is proper to refer expressly to the authority by which the Ecclesiastical Paschal Full Moon is computed. It will rest with the judgment of the Commission to decide whether reference to the tables printed in the Prayer Book by authority of the Sovereign will be sufficient. If reference to the authority for introduction into the Romish Church is required, it would perhaps be necessary to cite the works of Clavius, Vol. V., Part I., "*Romani* " *Calendarii, à Gregorie XIII., P. M., restituti,* " *explicatio S. D. N. Clementis VIII. P. M., jusse* " *edita.*" This work, besides containing the precepts of all kinds, includes a complete table of the days of all the movable feasts (Septuagesima, Dies cinerum, Pascha, Ascensio Domini, Pentecosti, Corpus Domini, Dominica prima Adventûs) from A.D. 1600 to A.D. 5000, occupying 120 pages. (In the Apologia, certain numbers are computed to A.D. 43,800.)

4. In any case I would propose that the work of Clavius which I have quoted should be in some measure examined for the following (amongst other) reasons. The last column of the detailed table is headed "Dies quibus Pascha Calendarii novi à " Paschate Calendarii veteris differt." The number of days ranges from 0 to 35. It would seem possible therefore that there has not been that constancy of practice in the earlier ages of the Church which the third paragraph of Sir Joseph Napier's memorandum might be interpreted to express.

5. The paper by Professor De Morgan in the Companion to the Almanac, 1845, is exceedingly valuable to the general reader, and is, so far as I am aware, perfectly correct on every point of this complicated subject. But in this as in every other case, I have thought it better to refer the Commission to original authorities than to rest upon the most valuable derived treatise.

I have, &c.,
W. F. Kemp, Esq., (Signed) G. B. AIRY.
Secretary of the Ritual Commission.

Suggestions concerning the Changes which it may be desirable to make in the Tables for finding Easter, and in the Prefatory Portion of the Book of Common Prayer in which those Tables occur.

The rule for finding Easter, depending as it does upon the moon, necessarily involves astronomical knowledge. The complete investigation of the subject introduces very delicate considerations, as any one may perceive if he will take the trouble to peruse Professor De Morgan's paper in the "Companion to the British Almanack of 1845," or the extracts from that paper given in the "Prayer Book interleaved;" and hence the thorough comprehension of the question is impossible for the greater number of minds. Nor is it necessary; the occurrence of Easter may very well be regarded ecclesiastically as an eclipse is regarded by the mass of mankind, namely, as an event to be calculated by experts, and to be taken on trust by others.

Now the prefatory portion of the Book of Common Prayer in dealing with Easter does not content itself with merely giving results, neither does it give a

mplete exposition of the whole subject, but it adopts middle course; that is, it gives a certain amount of xplanation and certain rules; but its explanations, ken by themselves, are not intelligible, and its rules e for the most part given without their reasons.

Take, for example, the first Table for finding aster. We read: "This Table contains so much of the Calendar as is necessary for the determining of Easter; to find which, look for the Golden Number of the year in the first column of the Table, against which stands the Day of the Pascal Full Moon, &c." Now it will be observed, not ly that no explanation is given of the construction this Table, but that the phrase *Golden Number* is re introduced for the first time, and no hint is pplied concerning the meaning of the phrase. It true that immediately afterwards we have this le: "To find the *Golden Number* or *Prime*, add 1 to the Year of our Lord, and then divide by 19; the remainder, if any, is the Golden Number; but if nothing remaineth, then 19 is the Golden Number." But it is obvious that a person who new nothing about the subject except that which e could learn from this paragraph would know very ttle indeed. The Golden Number and the cycle of 9 years, which dimly exhibits itself in the above le, do in fact introduce considerations concerning ie moon's motion, which, if entered upon at all, ould be thoroughly explained, and which, to the rge majority of persons using the Book of Common rayer, it would be absolutely impossible to make telligible.

The rule for finding the Golden Number is followed one for finding the Sunday Letter, which runs us: "To find the Dominical or Sunday Letter, according to the Calendar, until the year 1799 inclusive, add to the year of our Lord its fourth part, omitting fractions, and also the number 1: divide the number by sum by 7; and if there is no remainder, then A is the Sunday Letter; but if any number remaineth then the letter standing against that number in the small annexed Table is the Sunday Letter." If anything could involve in fficulty so simple a matter as that of the Sunday etter, it would be a rule without reasons, such as at which is here given.

This first Table for finding Easter day is followed y several others, to one of which I would call special ttention; it is entitled "A Table of the Moveable easts for fifty-two years, according to the foregoing alendar." In this Table we find, corresponding to ch year for which the Table is calculated, (1) the olden Number, (2) the Epact, (3) the Sunday etter, (4) the number of Sundays after Epiphany, 5) the day upon which Septuagesima Sunday falls, 6) Ash Wednesday, (7) Easter Day, (8) Rogation unday, (9) Ascension Day, (10) Whitsunday, (11) ie number of Sundays after Trinity, (12) Advent unday. Now this Table appears to me to be just hat is needed as a companion to the Prayer Book alendar; with, however, two exceptions. I think need not contain the *Golden Number*, as intro- ucing considerations which to most persons cannot e intelligible; and still less do I think that it need ontain the *Epact*, which is here introduced for the rst time, and that without any explanation as to hat it is, or what is its use. Omitting then the olden Number and Epact, and reserving the other en items, I am disposed to believe that one Table of his kind, calculated for (say) fifty years, is all that s needed in the way of Tables for finding the Moveable Feasts. The other Tables are some of them superfluous, and some useless. For example, we have "A Table of the Moveable Feasts, according "to the several days that Easter can possibly fall "upon;" another for finding "Easter Day from the "year 1900 to 2199 inclusive;" and so on. These Tables are of no use to the learned, and to the unlearned are a mere riddle.

I should add here that throughout this paper I refer to the Tables and other matters as given in the ordinary editions of the Prayer Book, not as they appear in the sealed copies, in which the arrangement is much more nearly in agreement with that here recommended than that which appears in the ordinary editions.

On the whole, it appears to me that the Commissioners would do wisely to make the following recommendations:—

(1.) That all the Tables for finding Easter day, &c., should be discarded, with the exception of that which gives the actual dates of Easter and the other moveable Feasts; that this should be calculated from 1870 to 1920, that is, for fifty years; and that the Golden Numbers and Epacts should be omitted.

(2.) That a simple explanation should be given of the meaning of the Sunday Letters, which it would be desirable to retain, although the rules for finding Easter be omitted.

(3.) That an explanatory statement should be given of the general principle upon which the time of Easter depends, without going into astronomical niceties.

If the general scheme here suggested should be approved, I should venture to propose the following explanatory notes; or rather, I submit them as indicating in general the kind of explanation which seems to me desirable, but with the full belief that they are susceptible of much improvement, especially that which relates to Easter.

Note on the Rule concerning Easter Day.

Whereas it is stated that 'Easter day is the first Sunday after the Full Moon which happens upon or next after the twenty-first day of March," it is to be noted that the time of Full Moon, to which reference is here made, is not that which is given by actual astronomical observation, but that which results from a method of calculation long used in the Christian Church, and still retained. The Table of Moveable Feasts, which follows, has been calculated according to this method.

Note on the Dominical or Sunday Letters.

In the "Calendar with the Table of Lessons," the first seven letters of the alphabet, A, B, C, D, E, F, G, are printed in order, opposite to the numbers denoting the days of the month; these are called *Sunday Letters*, and each year has its own, by knowing which it is easy to determine from the Calendar all the days in that year which are Sundays.

A leap year has two Sunday Letters, one of which serves until the 29th of February, and the other for the remainder of the year.

If G be the Sunday Letter of one year, F will be the Sunday Letter of the next, E of the next, and so on.

In the Table of Moveable Feasts which follows, the Sunday Letter or Letters are given for fifty years.

July 3, 1869. H. Goodwin.

Draft of Report as proposed by Mr. Walpole.

October 1869.

(*Vide* Minutes, p. 107.)

I. In the first and second reports which we have had the honour of presenting to Your Majesty, we felt it incumbent on us, in accordance with the terms of Your Majesty's Commission, to direct our attention to those parts of the subject which appeared to be most pressing. These were, the vestments worn by the ministers in our parochial churches and chapels at the time of their ministration, the use of lighted candles in celebrating the Holy Communion when not needed for the purpose of giving light, and the use of incense in and as part of the rites or ceremonies of public worship.

II. Without presuming to offer to Your Majesty a legal opinion on these important matters, we deemed it expedient, for the reasons adverted to in our former reports, to recommend to Your Majesty that with respect to vestments, and also with respect to lights and incense, all variations from that which has been the long established usage in the public services of the Church should be restrained. In the first of these reports we stated our opinion that this result might best be secured by providing aggrieved parishioners with an easy and effectual process for complaint and redress, and we suggested in our second report the kind of remedy which would probably be proved to be both speedy and inexpensive.

III. Since these reports were made, two of the matters therein referred to, namely, lights and incense, have been brought under the cognizance of the Court of Arches and the Judicial Committee of Your Majesty's Privy Council. In the recent suits of Flamank *v.* Simpson and Martin *v.* Mackonochie, &c., it has now been determined that the use of lights and incense, as above pointed out, is an unlawful addition to and variation from the form and order prescribed by the Acts of Uniformity and by the Book of Common Prayer; and it has further been determined, in the same cases, that the elevation by the minister of the paten and cup during or after the Prayer of Consecration,—that his kneeling or prostrating himself before the consecrated elements,—and that the mixing of water with the wine in the administration of the Holy Communion, are likewise contrary to law. Under these circumstances it becomes a question whether the general reasons, which induced us to recommend that the use of lighted candles and of incense, as above pointed out, should be restrained by a speedy and inexpensive remedy, are not equally applicable to other deviations from long established usage in the public service of the Church, which Your Majesty's courts have declared to be unlawful. The answer to this question must depend in a great measure on the objects aimed at by the Acts of Uniformity, and the mode in which these objects have hitherto been secured.

IV. A careful consideration of the Acts of Uniformity will clearly show that one of their main objects would be defeated if the ministers were allowed, in those matters which are or which may be deemed essential in the customary performance of Divine Worship, to depart from the rules laid down for their guidance. The first of those Acts * expressly declares that it was made to the intent that an uniform quiet and godly order should be had and observed throughout the realm. It notices the difference between the four uses of Sarum, York, Bangor, and Lincoln. It states that of late much more divers forms and fashions had been used; and that *as the doers and executors of certain rites and ceremonies in other places were pleased therewith*, so *others not using the same rites and ceremonies were thereby greatly offended.* And then, after reciting how a new service book had been appointed to be made, it enacts that "The minister should be "bounden to use all their common and open prayer "in such order and form as is mentioned in the said "book, and *none other or otherwise.*" The same object is plainly manifested in the second of those Acts,* for it is therein recited and enacted "that be- "cause there had arisen in the use and exercise of "the former Common Service in the Church divers "doubts for the fashion and manner of the ministra- "tion of the same, rather by the curiosity of the "minister and mistakes, than of any other worthy "cause, therefore, as well for the more plain and "manifest explanation thereof, as for the more per- "fection of the said order of Common Service in "some places where it is necessary to make the same "prayer and fashion of service more fit to the Chris- "tian people, to the true honouring of Almighty "God,"—The King, with the assent of Parliament, had caused the order of Common Prayer to be faithfully and godly perused, explained, and made fully perfect, and of the same authority had annexed and adjoined it to that statute, to be accepted, received, and esteemed *in like sort and manner, and to all intents, constructions, and purposes as by the former Act was ordained and appointed* for the uniformity of service and administration of the Sacraments throughout the realm. By the third Act † of Uniformity the same object is still enforced, for by the third section of that statute the ministers of the Church were required to say and use, with a few alterations and additions, the Matins, Evensong, Celebration of the Lord's Supper, and the Administration of each of the Sacraments, and all the common and open prayers, "in such order and form as "is mentioned in the said book so authorized by "Parliament in the 5th and 6th years of the reign "of King Edward the VI., xxx., *and none other or* "*otherwise.*" To this a proviso was added in section xxv., "That such ornaments of the Church "should be retained and be in use as was in the "Church of England, by authority of Parliament, in "the second year of King Edward the VI., until "other order be therein taken by the authority of "the Queen's Majesty,"‡ &c. The next and last Act of Uniformity was the Act § passed after the Savoy Conference, and that Statute states in the preamble the reason why a general, or, as it is there called, an universal agreement in the Public Worship of Almighty God should be required; namely, "to "the intent that every person within the realm may "certainly know the rule to which he is to conform "in Public Worship and Administration of Sacra- "ment, and other Rites and Ceremonies of the "Church of England."

V. The Acts of Uniformity therefore explain themselves; and one of their main objects evidently was to require such an adherence to the rites and ceremonies, the form and order of Public Worship, as might, in consistency with the doctrines and discipline of the Reformed Church, ensure to the people, 1st,

* 2 & 3 Ed. c. 1.

* 5 & 6 Ed. VI. c. 1. s. 5.

† 1 Eliz. c. 2.

‡ Certain injunctions were issued contemporaneously with the passing of this Act, and also certain advertisements a few years afterwards, *i.e.* in 1564-5. These will be found in Cardwell's Documentary Annals, vol. i. pp. 238 and 326, and it is supposed that these were the orders taken under the above-mentioned section.

§ 13 & 14 Char. II. c. 4.

that an uniform, quiet, and godly order should be observed throughout the realm; and, 2ndly, that this order should not be alterable at the will of the minister. Community of worship assumes or implies a community of feeling, and such a feeling would be painfully disturbed by anything which breaks in upon the well-understood and agreeing harmony of Prayer and Praise, which those acts were designed and framed to promote and establish.

VI. Custom and usage, as evidenced by the Injunctions and Visitation Articles, are in complete accordance with that object. Most of these Visitation Articles, from the time of Elizabeth to the reign of George the Second, will be found in the Appendix to our Second Report.* The strict inquiries, which were then directed, warrant us in concluding, that, so far as regards our Parochial Churches and Chapels, no other vestments than the surplice gown and hood were sanctioned at the time of Divine Service; and in none of our Churches, whether Cathedral, Collegiate, or Parochial, is there any trace whatever of the use of those things which Your Majesty's Courts have declared to be unlawful. Throughout the reign of Elizabeth all the inquiries are precise,† in ascertaining whether the Common Prayer were sung or said distinctly, reverently, and in such order as it was set forth by the laws of the realm, without any kind of alteration; whether the altars were taken down, according to the commandment in that behalf given; whether, among the things necessary and requisite for Common Prayer and the administration of the Sacraments, there was a comely and decent table for the Holy Communion, standing on a frame, with a fair covering of some carpet, silk, or linen cloth to lay upon it; whether the clergy, in ministering the Holy Sacrament, and in saying the Common Prayer and other divine service, wore a clean and decent surplice with sleeves; whether they used any gestures, rites, or ceremonies not appointed by the Book of Common Prayer; and whether all vestments, albes, tunicks, stoles, censers, candlesticks, and such other reliques and monuments of superstition and idolatry were utterly defaced and destroyed. After the Constitutions and Canons Ecclesiastical of 1603–4 had been compiled and ordained the enquiries directed to the clergy and churchwardens were similar to those which had previously been instituted in the reign of Elizabeth; the most material difference being that the enquiries made after the vestments and "other reliques and monuments of superstition and idolatry" are seldomer deemed requisite; while the hood according to the degree, specifically ordered by the Canons of 1603–4 to be worn upon the surplice, is much oftener and more pointedly referred to. The Visitation Articles of Bancroft, Archbishop of Canterbury, Archbishop Abbott, Bishop Andrews, Archbishop Laud, and Bishop Juxon may be advantageously consulted as expressing the settled usage of the Church until the Restoration; and this usage is in strict conformity with that which was observed prior to the accession of the House of Stuart.‡ The only vestures ever mentioned are the surplice gown and hood; and there is no reference to lights and incense, or to any of the ceremonies which Your Majesty's Courts have declared to be unlawful. Soon after the Restoration the order at the commencement of the Book of Common Prayer was varied a little in form, but not materially in substance, from those contained in the Prayer Books of Queen Elizabeth and James the First; and this variation is supposed to have introduced a larger interpretation to the use of the word Ornaments. But the Visitation Articles (some of which were exhibited by those who had been parties to the last revision of the Prayer* Book) are entirely silent as to any such intention. The only vestures referred to, either in reading Divine Service or in administering the Sacraments and other rites of the Church, are the surplice hood and gown as mentioned in the Canons; nor can there be found the smallest indication of any changes of any kind in the settled usages of the Church as it had been understood and practised for nearly a century before. Perhaps the most important difference between the Visitation Articles, before and after the last revision, is this, that the Litany is required to be joined to the Morning Prayer upon Sundays, Wednesdays, and Fridays weekly; and the Communion Service, which had constantly been called the Second Service, is required to be read at the same time, though there be no Communion.†

VII. The contemporaneous and continuous interpretation of the Acts of Uniformity by those best qualified, from their knowledge of the subject and their responsible position, to give effect, in their administration of the law, to the mind and will of the Church and nation, furnish a strong, perhaps it may be said a conclusive reason, for recognizing in all essential particulars and for practically enforcing, by a speedy process, the usage which has prevailed so long, so uninterruptedly, and under the sanction of such high authority. Considering, therefore, that all the practices that have been declared to be unlawful are contrary to the usage of nearly three centuries,—that by many they are regarded as associated with doctrines which the Church of England disavowed at the Reformation,—that the unchecked permission of them would become a perpetual source of offence and irritation to those who disapprove of them,—and that a National Church would cease to be national if allowance were given to the introduction of practices which are regarded with distrust by a large portion of its members,—we have arrived at the conclusion that any deviations from long established usage in such matters as may thus be deemed essential for the general uniformity of Public Worship should be restrained; and that, in the event of their further continuance, a speedy and inexpensive remedy should be made available, somewhat similar to that which we have recommended with respect to vestments, and the use of incense and lighted candles.

VIII. In making this recommendation, we have purposely confined ourselves to those matters which may thus be deemed essential for the general uniformity of Public Worship. The positive language of the Act of Uniformity, the strict injunction of the Visitation Articles, and the authoritative decision of Your Majesty's Courts, would lead to the inference, at first sight, that even in matters of comparative indifference the rule laid down must be implicitly obeyed, and that any interpretation, which might be contrary to the letter of the law, could not be permitted. The Acts of Uniformity speak of one form and order, and *none other or otherwise.* The Visitation Articles require the use of that form and order, *without omission, addition, or alteration.* And in the recent case of Martin *v.* Mackonochie the Lords of Your Majesty's Judicial Committee have made the following important remarks. Their Lordships are of opinion that it is not "open to a Minister "of the Church, or even to their Lordships, in "advising Her Majesty, as the highest Ecclesiastical "Tribunal of Appeal, to draw a distinction in acts "which are a departure from or violation of the "Rubric, between those which are important and "those which appear to be trivial. The object of a

* See Appendix E. to Second Report, p. 399–685.

† The earliest and some of the most prominent are Parkhurst, Bishop of Norwich, A.D. 1561; Archbishop Parker, A.D. 1563, app. 408; Aylmer, Bishop of London, app. p. 418; Sandys, Archbishop of York, app. 421 and 422; Archbishop Grindall, app. 407 and 409; and Bishop Bancroft, A.D. 1601, app. 438.

‡ See Archbishop Bancroft, app. 450; Archbishop Abbott, app. 470; Bishop Andrews, app. 474; Archbishop Laud, app. 488 and 547; Bishop Juxon, app. 588. N.B.—The visitation articles of Bishop Juxon have a MSS. note taken from one of the Bodleian copies, in which it is said that "This Book of Articles was compiled by the bishops and clergy in convocation, A.D. 1640."

* See Bishop Cosin, app. 601; Henchman, Bishop of Salisbury and of London, pp. 610 and 632; Morley, Bishop of Worcester, app. p. 615; Fuller, Bishop of Lincoln, app. 633, 638; Pearson, Bishop of Chester, app. 642; Gunning, Bishop of Ely., app. 646; Sancroft for Lincoln as Metropolitan, app. 653.

† See for example Bishop Cosin, app. 603, and the Archdeacon of Middlesex, app. 626.

"Statute of Uniformity is, as its preamble ex-
"presses, to produce an universal agreement in
"the Public Worship of Almighty God, an object
"which would be wholly frustrated, if each Minis-
"ter, on his own view of the relative importance
"of the details of the Service, were to be at
"liberty to omit, to add to, or to alter any of
"those details. The rule upon this subject has
"been already laid down by the Judicial Committee
"in Westerton *v.* Liddell, and their Lordships are
"disposed entirely to adhere to it. 'In the per-
"formance of the Services, Rites, and Ceremonies
"ordered by the Prayer Book, the directions con-
"tained in it must be observed. No omission and
"no addition can be permitted.'" Nevertheless it is always to be borne in mind that in actual practice there are and have been considerable deviations from the strict rule and letter of the law. Forms and ceremonials which do not possess a symbolical significance, and which are not associated in the minds of the people with such doctrines as are contrary to those of the National Church, have always admitted of a larger allowance. Some things are in themselves indifferent; some may have been left, with good reason, to the discretion of the minister; some have received, unchallenged and without complaint, the sanction of custom; some have been permitted by lawful authority, actually expressed or tacitly implied; and some have become, in the course of time, and through desuetude, antiquated and obsolete. In reviewing the Rubrics and the varying interpretations which have been put upon them, it is, therefore, a question of primary importance to consider and determine whether a distinction can be drawn between things essential and things not essential: for when the Injunction is meant to be imperative the prescribed rule should be unambiguous and clearly defined; but where a latitude or discretion is allowable, both the rule and the remedy, in case of deviation, need not be so strict.

IX. Upon this part of the subject Your Majesty's Commission has directed us to make "a full "and impartial inquiry into the varying interpre-"tations put upon the rubrics, orders, and direc-"tions for regulating the course of public worship" —"with the view of explaining and amending the "said rubrics, orders, and directions, so as to secure "general uniformity of practice in such matters as "may be deemed essential,"—"and having regard "not only to the said rubrics, orders, and directions "contained in the Book of Common Prayer, but "also to any other laws or customs relating to the "matters aforesaid." For the purpose of that inquiry we have found it necessary to examine and consider all the directions contained in the Book of Common Prayer. The varying interpretations put upon those directions in actual practice are numerous; and while some are in matters which may be deemed essential, others are in matters which cannot be regarded in that light. Wherefore, in the amendments and explanations which we are about to recommend, this distinction has been steadily kept in view.

X. The Rubrics and directions in the Book of Common Prayer may be classified and considered under one or more of the following heads:—

1. The Order for Morning and Evening Prayer.
2. The division or separation of services.
3. The mode of conducting those services.
4. Omissions from them.
5. Additions to them.
6. Alterations in them, and
7. Those directions which have fallen into desuetude or are no longer observed.

We propose to make a few observations on each of these heads, that the general reasons upon which we have proceeded may be better understood.

XI. *Order for Morning and Evening Prayer.*—The part of this Order which has given rise to so much discussion and such varying interpretations is that which relates to "The Ornaments of the Church "and of the Ministers thereof at all times of their "Ministration." These "Ornaments" are of two kinds, namely, first the vestures worn by the clergy, and secondly the articles used in the performance of Divine Service. With reference to the first, we have already reported to Your Majesty that all variations in respect of vesture from that which has long been the established usage of the Church should be restrained; and therefore the only point which may here require explanation or amendment is a matter of fact, namely, what are the vestures so established by usage? Upon this point it can hardly be doubted that the vestures established by usage are, and were, until quite recently, so far as our Parochial Churches and Chapels are concerned, the vestures mentioned in the 58th Canon of 1603,* that is to say, a surplice with the hood for such ministers as are graduates, and for ministers who are not graduates a surplice with a decent tippet of black. With reference to the articles which may or may not be used in the performance of Divine Service, these have received so clear an interpretation, both affimatively and negatively, that no amendment or explanation appears to be requisite. Affirmatively, all articles used in the performance of the Services and rites of the Church, such as Vestments, Books, Cloths, Chalices, and Patens, are church ornaments within the meaning of the Order. Negatively, those articles which are employed only as decorations of Churches, and are not used in and as part of Public Worship, "are entirely unaffected by the "Rubric."† With such explanations of the word ornaments, the one from usage supported by the Canons, the other from usage supported by decision, we have not deemed it necessary to make any alteration in the Order for Morning and Evening Prayer. Indeed in some respects it would be unadvisable to do so; for the introduction of new terms might easily lead to new misconceptions. But since any legislation for carrying into effect the recommendations mentioned in our First Report may require a definition of the word vestures, we submit to Your Majesty, and we accordingly recommend‡—

1. That the surplice together with a stole or scarf, and in the case of graduates, an academic hood, be the vestments which Priests and Deacons of the United Church of England and Ireland shall use in their public ministrations.

2. That it shall be lawful to such Ministers as are not graduates to wear some decent tippet of black.

3. That the surplice or gown as now worn in preaching be still used.

4. But that these restrictions shall not be understood to affect either the law or the usage§ in Cathedral or Collegiate churches.

XII. *The division or separation of Services.*—Originally the Morning Prayer, Litany, and Communion were three distinct Services, and had they been kept distinct much of the length and many of the repetitions which are sometimes complained of in the public services of the Church would have been avoided. Archbishop Grindall, when Archbishop of York, is believed to have been the first who directed that these services should be joined together, in A.D. 1571: but notwithstanding this direction, it was often not acted upon, at least in Cathedral and Col-

* The 58th Canon is as follows:
"Every Minister saying the public prayers or ministering the Sacraments or other rites of the Church shall wear a decent and comely surplice with sleeves to be provided at the charge of the parish. And if any question arise touching the matter, decency, or comeliness thereof, the same shall be decided by the discretion of the Ordinary. Furthermore such ministers as are graduates shall wear upon their surplices, at such times, such hoods as by the orders of the universities are agreable to their degrees, which no Minister shall wear, being no graduate, under pain of suspension. Notwithstanding it shall be lawful for such Ministers as are not graduates to wear upon their surplices, instead of hoods some decent tippet of black, so it be not silk."

† See the judgment in Liddell v. Westerton, Broderick and Freemantle's Ecclesiastical Cases, pp. 129 and 131.

‡ See Provisional Resolutions, July 24 and August 1st, 1867.

§ This law or usage is referred to as follows in the 24th and 25th Canons, which are taken from the Advertisements issued in 1564-5. By the 24th Canon, in all Cathedral and Collegiate churches, at the time of Holy Communion, the principal minister was to use a decent cope, being assisted with the Gospeller and Epistler, agreeably according to the Advertisements published anno 7 Eliz.; and by the 25th Canon, when there was no Communion, it was declared to be sufficient to wear the surplice; saving that all Deans, &c., should daily at the times both of Prayer and Preaching wear with their surplices such hoods as are agreeable to their degrees.

legiate churches.* Moreover, the Canons of 1603–4 still speak of the Litany as a distinct service. The Visitation Articles constantly refer to the Communion Service as a second service, and Divines of weight and authority have so treated the matter in their works on this subject. The rubrical directions, however, in the last revision of the Prayer Book, and the Act of Uniformity in 1662, have so linked these services to and with each other that in strictness they cannot be separated. Nevertheless a great variety of practice has arisen; and public convenience has so fully concurred in the propriety of separating these services when circumstances require it, that in many places it has grown into a custom which the authorities of the Church have sanctioned or recognized. It therefore appears to us that relaxation in the strict letter of the law may advantageously be permitted in this respect, provided that the separation is subject to the control of the Ordinary, and not opposed to the general wishes and feelings of the Parishioners. We would accordingly recommend a new Rubric to the following effect:—

"The Morning Prayer, the Litany, and the Order for the Administration of the Lord's Supper or Holy Communion may be used together or as separate Services, at the discretion of the Minister, subject to the control of the Ordinary, whose decision shall be in writing: Provided that due notice be in all cases given to him and to the Parishioners."†

XIII. *The mode of conducting the Public Services of the Church.*—The more important questions arising under this head, namely, the use of unauthorized vestments and of rites or ceremonies declared to be unlawful, have already been considered. Other matters, in themselves unessential, may well be left to the discretion and good sense of the officiating Minister, provided it is understood that, in this, as in other respects, he is always to act under the superintending control of his own Diocesan. No human laws can so be framed as to meet exactly the various circumstances both of things and persons which might be brought under ecclesiastical cognizance, either on the ground of defect or excess; and a too strict adherence to the letter of the law would long since have become impracticable if a remedy for it had not been found in the actual or tacit dispensation of the Ordinary. In all such cases the main order and design of the prescribed rule is more to be attended to than the particular mode of complying with it, and when custom has sanctioned the change it may reasonably be presumed that the Minister has been acting in accordance with the tastes and feelings of the people, and in the spirit of the Common Prayer Book, unless the contrary is clearly shown. Such in fact is the rule of law as laid down by Sir J. Nicholl, in Bonner v. Bennett.‡ With few exceptions, therefore, we have not thought it necessary to make any alterations in the directions given for the general conduct of Public Worship. But one or two matters require perhaps a more specific regulation. Thus, for example, since the Church has always required that all the services should so be read as to be heard and understood of the people, and yet in some instances a contrary practice has arisen, we have deemed it expedient to insert a new Rubric at the commencement of the order for the administration of the Lord's Supper, to the following effect:*—

"The Minister shall say all the prayers in the "order of this service with an audible voice."

This is in harmony with the previous Rubrics at the commencement of Morning and Evening Prayer.

So likewise, when there is no Communion, considerable deviation of practice has arisen in terminating the Service, which it would be convenient to settle. Accordingly, we have amended the first Rubric at the end of the Communion Service, so that the direction shall run as follows:—"Upon the "Sundays and other Holidays, if there be no Com- "munion, shall be said all that is appointed in this "office until the end of the Sermon (when there is "one); after which may be said one or more of the "Collects, concluding always with the Blessing: "Neverthless, whether there be a Sermon or not, "one or more of the Offertory sentences, and the "general prayer (For the whole state of Christ's "Church militant here on earth) may be said at "the discretion of the Minister, together with one "or more of the Collects, concluding with the "Blessing."†

XIV. *Omissions from the Services.*—Variations of practice in omitting prayers or parts of prayers are not numerous. Occasionally they occur; and the reason assigned usually is, that the combined services are so long that, when prayers or similar exhortations of a similar character are repeated, some discretion may be left to the Minister with respect to their repetition. Thus, for example, the first exhortation, at the time of the celebration of the Holy Communion, is sometimes omitted altogether. In like manner, when there is no communion, the prayer for the whole state of Christ's Church militant here on earth is sometimes used and sometimes omitted. In such cases a reasonable latitude may properly be allowed; and we have therefore recommended in a few instances, that the word "shall" be changed into "may;" in others, that an express discretion shall be given; and in others, where the services are combined, that similar prayers already offered up in one of the services need not be repeated in another.

A blank is here left for any statement which the Commissioners may ultimately agree upon, with reference to the Athanasian Creed.

[*It has struck me, after much reflection, that the best course would be to change its place in the Prayer Book; to put it after and not before the Litany; to omit the words "At Morning Prayer;" to make the reading of it permissible, not imperative; and to confine the permission to Trinity Sunday.—S.H.W.*]

XV. *Additions to the Services.*—A greater latitude has necessarily been recognized in additions to the Services than in omission from them; minute regulations upon every unimportant ceremony or rite would be needlessly troublesome, perhaps impossible. General uniformity in things essential does not require a restraint upon freedom in things indifferent. The alternate recitation of the verses of the Psalms by the Minister and the congregation; the Gloria Patri before the Gospel, prayers before and after the sermon, Evening Communion, and Choral Services, are some of the matters which have been recognized by custom rather than by rule; and they may well be different in different places; provided always, that they do not interfere with the fundamental principles upon which the standard of Public Worship has been fixed and settled. There is, however, one matter which seems to require some regulation, namely, the introduction of Metrical Psalms or Hymns. No authority is expressly given for the one or the other, either in the Prayer Books or in the Acts of Uniformity. The usage with regard to them in different Parishes and Dioceses is very various; and while we should regret an unnecessary restraint on this variety, some

* The reason for this junction, as assigned by Archbishop Grindall, is stated to be, "to the intent the people may continue together in prayer, "and hearing the word of God, and not depart out of the Church during "all the time of the whole divine service."—(See *Appendix to Second Report*, p. 414, No. 9.) But see the 15th Canon; the Visitation Articles of Bishop Juxon and others, App. 2nd Report. p. 590; and Bishop Sparrow's Rationale of the Book of Common Prayer, published A.D. 1657, and quoted by Mr. Venn in his observations on the division of services (Jan. 20, 1868).

† See Minutes, pp. 81, 88, and 89.

‡ "The Order for Service, according to the form prescribed in the Book of Common Prayer, is to be regularly performed every Sunday in the morning and evening: if less duty is required, it is to be supposed that the relaxation has been adopted with the approbation of the diocesan, and was only permitted owing to the circumstances of the parish; and as the service is to be performed for the use of the parishioners, such relaxation may properly be granted in certain cases; but if it be so granted the minister must strictly adhere to the terms prescribed, and must not vary them at his own pleasure, for his own convenience, and on his own authority. It is for the diocesan who is to judge of the degree of relaxation to be allowed."

* See Minutes, December 12th, 1867.
† See Minutes, June 19th, 1868.

regulations appear to be desirable. Wherefore, we have recommended the insertion of a new Rubric* to the effect that "Such Psalms, Hymns, or Anthems "may be used, as shall be approved by the Ordinary, "subject to an appeal to the Archbishop of the "Province."

XVI. *Alterations in the Services.*—Most of the alterations introduced into the Services at Morning or Evening Prayer have already been considered under the head of omissions or additions. The only material one, which requires further notice as not falling literally under either of those heads, is the occasional administration of the Holy Communion to several participants at once, where by reason of the numbers it would be inconvenient to address each communicant separately. In such cases we have added a new Rubric at the end of the Communion Service, for the purpose of remedying that inconvenience.† The other alterations which have to be considered are those deviations which have arisen in practice with reference to some of the other offices. We will note those which are most material.

1. *In the Office for the Public Baptism of Infants*, we have made provision for the Baptism of the child where there is an insufficient number of sponsors or where no sponsors can be had. The want of these is a practical inconvenience which in some cases has led to a postponement or denial of that sacrament. According to the 68th Canon, the minister is enjoined to attend to this upon pain of suspension.

2. *In the Office for the Private Baptism of Infants* we have supplied an apparent omission in the certificate for the reception of the child who was privately baptised by the Minister himself; assimilating it to that form which he is directed to use where the Baptism was duly administered by another lawful hand.‡ In a few minor points we have also assimilated the directions in this office to those contained in the office for Public Baptism, where the two offices are verbally different.

3. *In the Rubrics at the end of the Catechism* a new direction was introduced at the last revision. Prior to the Prayer Book of 1662, the direction in all the other Prayer Books was that the Curate of every parish should, upon Sundays or Holidays, *half an hour before Evening Prayer*, openly in the Church, instruct and examine so many children of his parish as the time would serve, &c. But in the last revision the time for catechizing the children is directed to be "after the Second Lesson at Evening Prayer," instead of "half an hour before Evening Prayer." Before that revision, the Visitation Articles are uniform in requiring that the children should be instructed in the Church Catechism half an hour at the least before Evening Prayer; and as a general rule that would seem to be the more convenient course. Upon the last revision, however, the present Rubric was inserted, and the inquiries, therefore, were necessarily made in conformity with it. But where the services are combined, this direction has protracted them in many cases inconveniently, and to an undue length; and we have therefore recommended that this Rubric may so far be amended as to allow the alternative either of catechizing "after the second lesson at Evening "Prayer, or at the conclusion of the Litany, when "the Litany is used as a separate service."

4. *In the Order for the Solemnization of Matrimony* we have altered the directions for the Publication of Banns so as to make them more in conformity with the usual interpretation of the Act of Parliament; that is to say, "immediately after the Second Lesson "during the time of Morning Service or of Evening "Service, if there be no Morning Service." For reasons which we believe will generally recommend themselves, we have also suggested that in this order the Minister may say a part of the exhortation at the commencement of the service instead of the whole, always concluding with the last paragraph. If there be no communion we have further suggested that the Minister shall dismiss those who are gathered together with the blessing.*

5. *Visitation of the Sick.*—In this order, if strictly interpreted, it has sometimes been supposed that the Minister must use the form prescribed, and that he cannot use any other. We are clear that this could not be intended. The Canons direct that if the Minister be no Preacher he shall follow the Order of the Communion Book; but if he be a Preacher, then as he shall think most needful and convenient. But since the distinction between Preacher and no Preacher does not now exist, every Minister is in fact a Preacher; and therefore the liberty of using other forms of visitation, or parts only of the form prescribed, would properly belong to every Rector, Vicar, or Curate. To avoid all scruples, we have, therefore, deemed it expedient to insert a note at the head of this order to the following effect:

"That nothing in this order prescribed shall restrian "the Minister or Curate from instructing and com- "forting the sick in their sickness as he shall think "meet and convenient."†

6. *Communion of the Sick.*—For greater convenience, where the sick person is very weak, and necessity so requires, we have recommended that the form here prescribed may be shortened, and that it shall be sufficient to use for this office the Confession, Absolution, Prayer of Consecration, form of delivering of the Sacrament, the Lord's Prayer, and the Blessing.‡

7. *The Order for the Burial of the Dead.*—The indiscriminate use of this service in all cases, except in those which are excepted at the beginning of it, has long been felt to be a serious grievance; so much so, that the late Primate declared in his place in Parliament, that "if a person died in the com- "mission of known sin, or in the open avowal of "unbelief, or having recently declared that, living "in wilful sin, he was determined not to abandon "it, nothing would induce him" to use certain parts of this office; and he added, that he would stand "the risk of all the penalties of the law rather than "do so." With such a declaration from so high an authority it would be impossible to leave this Order unchanged. On the one hand, however, it must be remembered that this office, in its beauty, its charity, and its indescribable comfort in the hour of man's severest bereavements, is so much cherished, and so dear to the best feelings of our common nature, that as a general rule it ought to be the right of every mourner to have it pronounced over his departed friends. On the other hand, in such cases as those referred to by the late Primate, the compulsory use of it, and every part of it, would necessarily give rise, under some circumstances, to such serious scandal, and it would offend so justly the conscience of the Minister who is called upon to officiate, that some relaxation of it is imperatively called for. The difficulty of pre-determining, by a written rule, the exact circumstances under which it might be relaxed, is perhaps insuperable; but we think that this is just one of those cases in which a limited discretion may be allowed to the Minister, provided, 1stly, that the service or so much of the service as may be substituted for the whole of the present Order should be prescribed; and, 2ndly, that the uses of the service thus allowed should in all cases be notified to the Ordinary, so that he may judge at once of its propriety. We have, therefore, recommended that the first Rubric in the Order for the Burial of the Dead § should be as follows:—

* See Minutes, July 22nd, 1869. This new Rubric should run, I think, in the following form:—"Such Metrical Psalms or Hymns," &c., leaving out Anthems; and there should be a note that "it is not to affect the law or usage of Cathedral or Collegiate churches."—S.H.W.

† See Minutes, January 30th and June 12th, 1868.

‡ This was always intended, see Archdeacon Sharpe on the Rubrics, p. 35. See Minutes, December 16th, 1868.

* See Minutes, February 18th and March 3rd, 1869.

† See Minute, March 4th, 1869.

‡ March 21, 1869.

§ See Minutes, p. 94, March 18, 1869. I think that this Rubric must be reconsidered. The Dean of Ely's recent paper contains an excellent suggestion. But even that suggestion does not meet the whole difficulty; and my own impression is that we ought to *suggest*, though it is beyond our province to *recommend*, a slight alteration in the words of the service.—S. H. W.

"Here it is to be noted that the office ensuing is not to be used for any that die unbaptized or excommunicate; neither is it to be used over those who have laid violent hands upon themselves; but in all such cases, and in the case of those who were open and notorious evil livers, it shall be lawful for the Minister to read one or both of the Psalms following, together with one or more of the appointed Lessons,* and the Sentences appointed to be said while the corpse is made ready to be laid in the earth, concluding with the Lord's Prayer and the grace at the end of the office: Provided always, that the use of the Service thus allowed be notified to the Ordinary within seven days after such use."

8. In the other offices, we have only made such alterations as will explain themselves, and they do not require any special observations.

XVII. With regard to those Rubrics or Directions which have either fallen into desuetude or are no longer observed, we have deemed it advisable, as a general rule, to leave them untouched, as historical exponents of the mind of the Church at the time of their introduction, rather than expunge them altogether. At the same time a brief explanation is either appended to them where they occur, or added to the general directions and notes in the Preface. Thus with regard to the directions given concerning the daily use of the Church Services by all Priests and Deacons, and by the Curate that ministereth in every church or chapel, an explanatory note is appended to them stating that these directions are retained, "not in the sense of their forming a com-" pulsory rule, but as a witness of the value put by " the Church of England on prayers and inter-" cessions, and on the daily reading of the Holy " Scriptures."†

Thus also, with reference to the days commonly called Black Letter Days, these were rather an historical or traditionary part of the Church Almanack than a calendar of days intended to be observed, and since there is not and never was any warranty in the Church of England for any religious observancec connected with them, we have deemed it advisable to add, by way of caution, after the Tables of Feasts and Fasts, the following note: ‡

"Note, that although some other days are marked " in the Calendar, yet the above-mentioned days are " the only Feasts, Fasts, and Solemn Days appointed " to be observed throughout the year."

So likewise with regard to the first three Rubrics in the order for the Administration of the Lord's Supper, we have made no proposals, because we have considered it inexpedient either wholly to remove the ancient rule, or to propose the substitution of another, which, from its fresh enactment, would possess a force and strictness liable to cause dissension and division. We have therefore proposed to leave them as they now are, neither abolishing, nor giving to, them any new efficacy. But in that part of the Preface where directions are introduced with reference to the services of the Church, we have recommended the addition of another note§ to the following effect:

"The three Rubrics at the commencement of the " order for the Administration of the Lord's Supper " are there retained as exponents of the practice or " intentions of the Church at the time when the " Rubrics were written; but they are not to be con-" sidered as obligatory either on the Minister or on " the People."

XVIII. The Preface to the Prayer Book as amended by the foregoing recommendations will, in fact, consist of four parts introduced or altered at different times. We have stated in the margin when these introductions or alterations were made. The first part was prepared at the Revision of 1662, and it explains the grounds upon which that Revision was then conducted. The second part, "Concerning the Service of the Church," was, with a few unimportant variations, the Preface to the Prayer Book until the Revision of 1662, and then it received its present title. The third part will be that which contains such general directions or notices as are not introduced in any specific Rubrics. And the fourth part, "Of Ceremonies, why some be abolished and some retained," will be that which was placed at the end of the Prayer Book in 1549, and transferred to its present place at the Revision of 1552. With the exception of a few directions and notes which we have added to the former directions and notes, we have deemed it advisable to keep this Preface entirely unchanged—an interesting exposition of the Church's views on the different Revisions.

XIX. In the foregoing recommendations we have endeavoured to remove, as far as possible, all ambiguities and uncertainties in the Rubrics. But still we feel that doubts and difficulties may hereafter arise, for the solution of which some remedy should be provided. No written law can forecast beforehand, with unerring certainty, nor is it desirable that such a law should absolutely prescribe, an inflexible rule, which is not to be departed from under any circumstances, even upon grounds of public convenience, or with reference to matters in themselves indifferent. Such was not the intention of those who framed and revised our Common Prayer Book. When the First Book of Edward VI. was settled, it was stated truly in the Preface that "nothing could be so plainly set " forth but doubts may arise in the use and practising " of the same," and it was, therefore, declared that to " appease all such diversity (if any arise), and for " the resolution of all doubts concerning the manner " how to do, understand, and execute the things " contained in this book, the parties that so doubt " or diversely take any thing shall always resort " to the Bishop of the Diocese, who by his dis-" cretion shall take order for the quieting and " appeasing of the same, so that the same order be " not contrary to anything contained in this book. " And if the Bishop of the Diocese be in doubt, " then he may send for resolution thereof to the " Archbishop." So when the Prayer Book was revised at the commencement of Queen Elizabeth's reign, it was expressly enjoined by the Act of Uniformity, "that if there should happen any contempt " or irreverence in the ceremonies or rites of the " Church by the misusing of the orders appointed " in the Book of Common Prayer, the Queen, with " the advice of the Commissioners or Metropolitan, " should ordain and publish such further ceremonies " or rites as might be most for the advancement " of God's glory, the edifying of His Church, and " the due reverence of Christ's Holy Mysteries and " Sacraments."* And when the recent Act of Parliament was passed for regulating the subscriptions, declarations, and oaths to be taken by the clergy, though the order and form prescribed by the statute was required to be used in Public Prayer and Administration of the Sacraments, and none other, yet the following qualification was added to it, namely, "except so far as shall be ordered by lawful authority." Taking all these circumstances into account, and bearing in mind that many of the doubts and differences which have arisen would in all probability never have occurred if a simple mode had been provided for referring the whole matter to the Bishop of the diocese in an expeditious and inexpensive manner, we think it would be advisable to provide some remedy, without the inconveniences of a tedious litigation, for quieting and appeasing such doubts and differences. In those matters which we have deemed essential to the general uniformity

* If the new Calendar of Lessons is adopted, this Rubric will have to be altered in some such way as I have suggested above.

† See Minutes, May 13, 1869.

‡ See Minutes, June 24, 1869. In the Table of Contents to the three Prayer Books of 1552, 1559, and 1604, "An Almanack" was one of the headings, distinct from the Table and Calendar for Psalms and Lessons. This heading was first omitted in the Prayer Book of 1662.

§ I have endeavoured to combine the views of the Commissioners upon this point by introducing into the Preface a note of explanation, and by giving in the Report a fuller statement of the reasons which guided them. (See Minute, May 29, 1868.)

* 1 Eliz. c. 11. s. 26.

of Public Worship, a remedy of an obligatory character has already been recommended by us, but in all other matters we think that the regulation of them should be left to the living authority of the Bishop, subject only to an appeal to the Metropolitan. For accomplishing these objects we would therefore recommend :—

That in all matters other than those for which a remedy has already been proposed in this as well as in our Second Report, it should be lawful for three or more members of any parish or congregation, in case any doubts or differences should arise, to make complaint to the Bishop of the Diocese, of unauthorized deviations from the customary usage of the form, order, rites, or ceremonies prescribed by the Book of Common Prayer ; that the Bishop thereupon should hear such complaint in camerâ, with or without an assessor, as he shall judge fit ; that he should deliver his decision thereon in writing ; that he should have power to enforce the same by monition in the first instance, or if necessity should aftewards require it, by summary process of law ; that such decision should be subject to an appeal to the Archbishop, who should hear the same in camerâ, with or without assessor, as he shall judge fit ; that thereupon the Archbishop should deliver his decision in writing ; and that such decision should be final.

XIX. In humbly offering these recommendations to Your Majesty we have desired to keep in view that cardinal rule which the Acts of Uniformity from the very commencement have sought to establish ; that is to say, to provide, in things essential, unity and uniformity ; in things indifferent, a well-regulated freedom ; and both in the one and the other, Christian charity ; so that mutual forbearance, a due consideration for the feelings of others, and a full participation of all the blessings of Common Prayer, Praise, and Thanksgiving, may long be secured to the Church and Nation.

EARL OF CARNARVON.

1. Observations upon Mr. Walpole's Draft Report.

It having been decided at a recent Meeting of the Commission that we should, before considering the Report, deal with much matter, whether entirely fresh or provisionally disposed of, which, nevertheless, must enter into and determine the character and conclusions of that Report, I have thought that it might be for the convenience of the Commission to call attention in this stage of our proceedings to some objections which a perusal of Mr. Walpole's Draft has suggested. And in stating these objections, I hope that I shall not be thought to do less than justice to the ability with which he has fulfilled his task, or the conciliatory feelings by which I am sure he has been inspired.

I doubt not indeed that he (with most members of the Commission) will agree with the first principle which I venture to lay down,—that looking to the grave differences of principle as well as of feeling which influence the two great parties that have been for three centuries at issue in the Church of England, it is our duty—subject of course to what we believe to be right—to give our judgment on the various matters submitted to us with as much impartiality as we can command.

Assuming this to be the safest and the only point of departure, I can distinguish, from a layman's point of view, but three possible principles on which any Report should be founded :

1. An adherence by both parties to the strict letter of the law, following in this the spirit and the words of the recent judgment of the Privy Council quoted by Mr. Walpole ; or,
2. The adoption of usage as the test and guide in all controverted matter ; or,
3. The modification and interpretation of the law by usage.

Any one of these three principles may be singly and consistently adopted ; but I submit that they cannot be employed in combination or by turns, without the risk of subservience to an independent and possibly partisan principle, which invokes or dispenses with them, as it may choose. And I fear that an examination of this Draft Report will show that they are by turn so combined, separated, and applied, as to meet the supposed requirements of some similar principle in dealing with each case, the result being framed, rather with an eye to the supposed popular estimate of what is desirable, than to the fair and candid intentions of the writer.

In the second and third sections of the Draft, long established usage is treated as the criterion to be applied to irregularities of practice ; in the fourth the various Acts of Uniformity are cited, and in the subsequent sections a confusion between usage and law has been introduced, which appears to assume their identity, which seems to me illogical, and which would, if it received the practical force of parliamentary enactment, bear with a one-sided and unjust effect upon one of the two parties in the Church. Thus, in Section VI., the "gown" which it is subsequently proposed to recommend with the surplice and hood as the only vestments to be worn in the Services of the Church, is introduced under the head and sanction of *usage*, though, as is well known, it is absolutely unrecognised by the *law*. Again, in Section VIII., after quoting the judgment of the Privy Council in Martin *v.* Mackonochie, which declares that "it is not open to a minister of the "Church, or even to their Lordships as the highest "Ecclesiastical Tribunal of Appeal, to draw a dis-"tinction in acts which are a departure from the "Rubric, between those that are important and those "which are trivial," and after endorsing this opinion by the statement that "no omission and no addition "can be permitted," the Report proceeds to argue that "forms and ceremonials *which do not possess a* "*symbolical significance, and which cannot be asso-*"*ciated in the minds of the people with such doctrines* "*as are contrary to those of the Church and nation,*" have "in actual practice" [the practice of which party ?] been open to considerable deviation from the strict rule of law, and have always admitted of a larger allowance. I cannot but observe that these words, which, in substance, are repeated more than once in other parts of the Report, and which seem to make popular opinion or prejudice the interpreter of the documents and mind of the Church of England, appear to me a new, vague, and hazardous standard of practice to set up, not quite worthy of the gravity of the occasion or the circumstances of this Commission, and unwarranted, so far as I know, by any precedent of the original compilers of the Prayer Book. Starting with the sanctions of strict law, they diverge into all the laxities of a very loose usage, and in effect amount to an assumption of the theological truth of those doctrines which may from time to time happen to suit the national taste.

So again in Section VII., after stating that "the

"continuous interpretation of the Acts of Uniformity" ought it not rather to be the acquiescence of the Church, so far as it was possible to secure an acquiescence in those Acts?] "furnishes a strong reason for practically enforcing by a speedy process the "usage which has prevailed so long and so uninterruptedly, and under the sanction of such high "authority" [by which authority I understand *law*, not *usage*, to be indicated], the Report recommends that—inasmuch as certain practices which have been declared to be contrary to law are "by many "regarded as associated with doctrines which the "Church disavowed at the Reformation, that the "unchecked permission of them would become a "source of offence and irritation to those who disapprove of them, and that a National Church would "cease to be national if allowance were given to the "introduction of practices which are regarded with "distrust by a large portion of its members"—deviations from long established usage should be restrained. It is unnecessary to point out the rhetorical character of this language, the looseness of its assumptions, the inapplicability of it to the Report of such a Commission on such a subject, and the apparent appeal which—I doubt not unintentionally—it makes to the prejudices of contemporaneous opinion and even passion; but I mainly wish to insist upon the confusion of the two distinct principles of law and usage which pervades these passages and indeed the general structure of the Report. Each is appealed to or set aside, each is applied singly or combinedly, as the particular question seems to require it. It is unnecessary to add that this criticism, if well founded, must be fatal to the logical value of a report which directly or indirectly affects the whole Prayer Book. Not only could it not stand the test of the severe criticism to which it must be exposed, but, over and above this, it would be loudly proclaimed to be wanting in impartiality; and even those who desire to see some fair compromise effected, but who eschew the position of partisans, would find it hard to refute the charge. Unless our Report can command the reputation of a strict and passionless impartiality, it will not only fail in its object, but it must aggravate existing contentions; and I greatly fear that when the language, the recommendations, and the general argument of this Draft are altogether taken into account, they will—however far from the real intention of the writer—seem to have been framed with a tendency to favour the irregularities of one party, and to suppress those of another.

In Section VI. it is indeed said that "Usage as "evidenced by the Injunctions and Visitation Ar"ticles are in complete accordance with the objects "of the Acts of Uniformity." On this it should be observed,—

1. That the two objects specified in the Report which provide for the protection of the various congregations from unauthorized innovations are not the only objects which these Acts had in view; the protection of the minister must be equally presumed to have formed part of the legislative intention;
2. That usage cannot be inferred exclusively from these Injunctions and Visitation Articles;
3. That some of these Articles, if I mistake not, will be found to be at variance, or at least not in accordance, with the terms of the law.

Be all this, however, as it may, I apprehend that the Inquiries and Injunctions alluded to in Section VI. were framed as against the Puritan rather than the Roman Catholic party in the Church, and that their object, as indeed also the object of the 5th Canon quoted in page 7 of the Draft, was to enforce as regards vestments and ceremonial the *minimum* of what the Ecclesiastical authorities considered desirable. To take any other view of the case would be, I think, to overlook the historical drift of the times, and the religious tendencies of such prelates as Andrews, Juxon, and Laud.

It is on this broad ground of a confusion between law and usage that I find myself obliged to take exception to this Draft. If my objection is well founded, it is, I am afraid, not one to be removed by any modifications of the language. It is interwoven with the general plan and composition of the whole Report.

It will be seen that I abstain from all criticism of disciplinal or theological points involved in the acceptance of this Draft. It cannot be doubted that there are many criticisms of this kind to be made, but they are matters which can probably be better treated in detail and by word of mouth, and it seems unnecessary to raise them at this stage. There is also a recapitulation of the former reports of this Commission which seems to commit all members of it, whether they were originally dissentients from those reports or have been subsequently to the publication of those reports added to the Commission, to a concurrence with them; there is a statement of Acts of Parliament with inferences drawn from them, to which some may be unwilling to subscribe; there are (apart from the controverted question of the Athanasian Creed) suggestions in some of the later sections which would probably raise very grave differences of opinion without as well as within the Commission.

All these are matters to be carefully considered if we proceed with the Report; but preliminary to them is the question whether or no we can give a general acceptance to that Report. For the reasons that I have stated, I unwillingly come to the conclusion that it is difficult to do so. The remedy for present evils is, in my humble opinion, to be sought for in a somewhat different direction; and this I propose to submit to the Commission, in outline at least, for their consideration in another paper.

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2. Outline of Report.

In submitting the following outline of a Report, which, having regard to all the difficulties of an unusually difficult case, I would venture to recommend, in preference to the Draft proposed by Mr. Walpole, I may observe that I recognise as essential to any settlement of existing differences the explicit admission of three distinct principles. These are (1) the duty of maintaining the comprehensive character of the English Church; (2) the necessity of popularising, if I may so express it, her service; and (3) the fitness of adapting the present discretionary powers of the Bishops to the decision of questions which in their earlier stages often admit of settlement, but which, if protracted, lead to a bitterness of controversy most injurious to the Church, and sometimes exaggerated out of all proportion to the interests that are supposed to be compromised.

1. *The comprehensive Character of the Church of England.*

It is unnecessary to enlarge upon a point which is a matter of history, and which has been alternately made the boast and the reproach of the Church. It is of course possible now, as it would, but for the prevailing good sense and general moderation of the several parties, have been possible at more periods than one since the Reformation, to make changes which will have the effect, whether avowed or in-

direct, of driving one of the two historical parties, or a section of it, beyond the borders of the Church. I conceive that it does not belong to our Commission to do this, or to recommend changes which distinctly threaten so grave a calamity. One section of the Church has petitioned that the Rubric against the reservation of the Sacrament may be abolished or modified; another section desires the removal of the Ornaments Rubric, and the elimination of doctrinal statements from the Baptismal Service; whilst a third party seeks to expunge from the Prayer Book the so-called Athanasian Creed. But to concede points such as these would make a real alteration in the traditional and historical position of the Church of England; since, independently of the value of the changes in themselves, the avowed motives for them are in most cases allied to strong and exclusive doctrinal or anti-doctrinal tendencies, the definitive triumph of any one of which would be the triumph of a party and fatal to the existing comprehensiveness of the Church.

2. *The necessity for popularising the Services.*

The want of elasticity and power in the Church to meet changes in modern social life, and the wants of successive generations, is not unjustly made matter of complaint. It must be admitted by all parties; and in removing any barriers which restrain the clergy in their work of evangelisation, regard of course being had to the doctrines and discipline, we should be at once strengthening the Church in the affections of the people, and promoting those specific energies in the common exercise of which by all sections the spirit of party is most easily forgotten. With this view I would propose to recommend,—

(*a*) On grounds similar to those suggested by Mr. Walpole, and in the terms which he has employed, that the Morning Prayer, the Litany, and the Order for the Administration of the Lord's Supper, may be used together, or as separate services, at the discretion of the minister, subject to the control of the ordinary, whose* decision shall be in writing, provided that due notice be in all cases given to him and to the parishioners.

(*b*) The permission after, or provided that Morning and Evening Service shall be said throughout in the same day, to use any compilation from the Bible and Prayer Book, under the sanction of the Ordinary.

(*c*) Subject to the same proviso and to the same sanction a similar permission to preach sermons.

(*d*) A similar permission, subject to the same sanction, but freed from the condition of previously saying the Morning and Evening Services, with a view to special occasions, Dedications of Churches, Harvest Homes, School Feasts, Missionary Meetings, &c.

3. *A somewhat plainer discretion to Bishops.*

Whilst with regard to this I for one recognize the necessity of strictly maintaining certain large and clear landmarks within which a general uniformity of practice can be insisted on, so for the regulation of many questions, not being of primary or organic importance, although objections may be made to an extension of powers here, as indeed they may be urged against it in the case of any person or body of persons, I can perceive no authority so competent upon the whole to pronounce a decision as that of the Bishop. If the appeal so often made to primitive Christianity is worth anything, it is historically clear that the Bishops of the primitive Church, whilst bound to the common faith and practice of that Church, were invested with discretionary powers much larger than any which it is proposed to confer upon or to restore to our own Prelates. On the one hand, there is little risk of serious abuse of such powers where the individual sense of responsibility, and the stress of public opinion, may be assumed to be strong; and, on the other hand, should the Bishops themselves shrink from any addition to their authority, I readily admit that it is a thorny and unenviable one, but that the discretion with which I desire to see them invested is only one more of the weighty duties which in the discharge of their high functions they are called upon to undertake for the good order and government of the Church.

II. It is next desirable to consider the best mode, if any, of providing for those cases in which a difference of opinion, more or less serious, either has arisen or may hereafter arise in the Church. The first and most recent source of difficulty has been found in what is commonly known as the Ornaments Rubric, under which no less than four principal questions touching the use of lights, of incense, of the mixing of water with the wine in the Holy Communion, and of coloured vestments during the celebration of the same service, have become matters of public and sometimes of irritating controversy. Of these, a ceremonial use of the three first have, by recent judgments of the Court of Arches and the Privy Council, been declared to be inconsistent with the existing law, and the questions relating to them may therefore be considered by us to be judicially settled. The fourth still remains, and gives cause, not only to large difference of opinion and practice, but to much warmth of feeling. But whereas, on many of the disputed points, it is difficult for either party to make sufficient sacrifices without a surrender of principle, this appears to be one which is peculiarly fitted to be the subject of compromise, in the substitution, *in the case of all parochial churches or churches of a parochial character*, of the surplice for all other ecclesiastical vestments during all the services, subject to a distinct discretion on the part of the ordinary to sanction the addition of some other white vestment during the Holy Communion, or on the other hand the use of the black gown during the sermon, when in either case he is satisfied that the congregation desire it. Such a course would, subject to these two possible concessions to the wish of particular congregations, secure a general uniformity of external practice; it would on the one hand set aside the black gown, which is unknown to the law, and in real truth a Roman Catholic innovation, though strangely enough mixed up with Puritan traditions and would, on the other hand, remove the coloured vestments which have given offence to many persons. It would secure to the High Church Party the quiet and legal use of a dress which for many generations was the subject of contention, and it could not be reasonably distasteful to the Low Church Party, when they took into account the moderate amount of concession involved in such a change, and the present very common use of the surplice in Churches whose sobriety of Ritual and freedom from all Romanizing tendencies are unquestioned. Lastly, no undue or partisan triumph would be given to any religious section within the Church.

I cannot but think that by some such moderate concession as this on both sides the peace of the Church may be obtained without a sacrifice of principle; but if both parties stand upon their extreme claims, it is not difficult to foresee what grave consequences may ensue.

It will remain to consider, under the head of cases where there is a present divergence of opinion and practice, and to which it may be thought advisable to apply a remedy, the various additions to, omissions from, and alterations in the various Rubrics. I would propose to comprehend all such variations, by scheduling them at the close of our Report, without entering into any argument upon them, or

* I have followed the exact terms of Mr. Walpole's proposal, because they are in accordance with a resolution already provisionally adopted by the Commission; but, individually, I doubt whether the words "whose decision," &c. altogether express what is required.

(as far as possible) assigning the reasons which may have induced members of this Commission, holding very different opinions, to have acquiesced in a common conclusion.

III. The above recommendations will, I think, cover those cases in which there has been or is difference of opinion and practice; but it would hardly be consistent with the duty of this Commission to close its Report without indicating at least the principle upon which future contingencies of a similar kind, which in the nature of things must arise, may be met. Assuming the most favourable circumstances, it is a matter of great though not of hopeless difficulty, and it is with considerable diffidence that I venture upon any suggestions. It seems, however, to me that we ought to look to—

(1.) An extension of the Bishop's authority. I need not repeat here what I have already urged in favour of a larger episcopal discretion. The only question necessary to consider is the mode in which practical effect should be given to it. Mr. Walpole, in his Draft Report, has proposed that, on the instance of any three members of any parish or congregation, the Bishop should decide in camerâ, with or without an assessor, but subject to an appeal to the Archbishop, also in camerâ, and with or without an assessor, as he may think fit. I differ from this proposal, 1st, as to the fitness of any three members of a parish (who may be dissenters) to raise questions of the utmost delicacy and importance; 2nd, as to the expediency of leaving the decision of such question, both in the first and last instance, to judges who are unaided by trained legal advice. I conceive that it is not reasonable to allow such a responsibility to fall upon individuals who are not only not qualified for its discharge, but who have already heavier calls upon their time and physical strength than they can properly meet. I would recommend to modify this proposal, at least to this extent, that whilst the Bishop should be free to pronounce his preliminary decision in camerâ, with or without the aid of an assessor, the judgment of the Archbishop [which should be final and in writing?] should be given by himself in his own court. The results of such a procedure would probably have these among other advantages, that, in view of a possible appeal from his decision, a strong sense of responsibility and careful consideration of the particular question would be secured on the part of the Bishop; whilst the law-loving instincts of the people at large would be satisfied by the knowledge that the final judgment had been pronounced by a regular tribunal, duly qualified to weigh the legal merits involved.

(2,) I can see no sound or equitable settlement of present differences which does not recognize in theory that which undoubtedly exists in fact,—the division of character, ceremonial, and feeling which largely distinguishes urban from country parishes. I do not desire to revive the discussion whether or no it be possible to draw a line of demarkation between non-parochial and parochial churches, in order to allow a greater liberty of action in the one than in the other class. I apprehend that recent legislation, if not the general tendency of discussion in this Commission, has been unfavourable to such a distinction. The division which I propose to recognize is of a still broader and more intelligible character, and one consistent with fact. In large towns, where the old parochial system has openly or tacitly broken down, and where whole classes of the community select their place of worship rather from regard to the particular doctrines taught or the external forms observed than to the consideration whether or no it be the parish church, it is prudent, and reasonable, subject to the over-ruling discretion of the Bishop, to make allowance in the services for the special place, circumstances, or persons engaged. So far from thinking that our hopes of safety and reconciliation are to be found in the Acts of Uniformity, I desire to see, within certain defined limits, a wider freedom of action permitted. To secure unity in larger and essential matters, rigid uniformity in the minor and non-essential questions must be surrendered, and free play given to those two great schools of religious thought, which for so many generations have influenced the Church of England. It may be said that the real difficulty begins when we attempt to prescribe the degree of latitude to be accorded to the various congregations of a common National Church, or to define the manner in which practical effect may be given to this principle. And yet it is obvious that there is a marked and even a growing difference in the character and outward forms, as there is, indeed, in the functions and influences, of large town and of agricultural churches. In agricultural parishes, although there has been an extraordinary change in the appreciation by all classes of everything which gives decency, architectural decoration, and even attractiveness to the externals of public worship, there is an unquestionable jealousy of a too ornate service; there is the fact that in those parishes the old parochial system is still in existence; there is often, perhaps generally, no other alternative church accessible; and in such circumstances a parishioner, or indeed, a stranger, has a right to know what, within certain limits, he may expect to find in attending the services of such a church. On the other hand, in the large town parishes the opposite or nearly the opposite of all this may be asserted. But if so, it is only reasonable to recognize this great difference,—in the agricultural churches to insist on a general uniformity of practice, subject only to such relaxations as we may recommend, or as the Bishop, in non-essential matters, may sanction, and in the town churches to extend, within the limits of the existing law, as large a latitude as is practicable; the object being to meet the feelings of the different congregations. To ascertain those feelings in each case may be a difficult, but, it may be hoped, not an impossible task. In hundreds of town churches a substantial agreement, as regards both doctrine and form, has been arrived at between the minister and his congregation, without even the help of any formal machinery; and, subject again to the control of the Bishop, a small body, drawn from the congregation on some simple principle of election and nomination to form a council and to advise the minister, would probably preserve an harmonious understanding between him and his congregation, and would be a sufficient guide to him, and a protection to them to satisfy every requirement.

IV. It is by some such course as I have now indicated that I believe excesses in either direction may be best repressed, the comprehensive character of the Church maintained, and the manifold currents of religious sympathy for her service be concentrated on the vast practical work which daily grows upon her, and threatens to overwhelm us in the midst of our controversies. I am indeed sure that, having regard to the actual circumstances and conditions of religious life amongst us, any other policy would lead, and probably at no distant period, after a bitter and irritating struggle, to a wide-spread separation, in which her spiritual power would be injured and her nationality entirely lost.

CARNARVON.

20*th January* 1870.

Memorial to the Most Reverend the Archbishop of Canterbury, on the Athanasian Creed.

(*Vide* Minutes, p. 111.)

The humble Petition of the undersigned Clergymen and Laymen of the United Church of England and Ireland,

Sheweth,

That they are of opinion that the putting forth by those in authority of some measure of relief in the use of the Athanasian Creed would tend to promote the return to the Communion of the Church of many who are now Separatists in England, though they would be Conformists in America, inasmuch as this Creed is not found in the Office Book of the Episcopal Church of the United States.

Your Petitioners desire that the Creed itself be retained, but that in the Rubric preceding it the word "may" be substituted for "shall," or that some method be devised whereby certain of the clauses commonly called "damnatory" be omitted, or receive an authorized explanation which may be appended to the Rubric.

And your Petitioners, as in duty bound, will ever pray.

William Bruce, Clerk in Holy Orders, United Clergy Club, London.
George L. Laurence, M.A., Vicar of St. Paul's, Huddersfield, St. Paul's Vicarage, Huddersfield.
W. Walsham How, Clerk in Holy Orders, Whittington Rectory, Shropshire.
W. Weldon Champneys, Dean of Lichfield.
Arthur Penrhyn Stanley, Dean of Westminster.
[This is confined to the words of the Petition from "*that they are of opinion*" down to "*may*" *be substituted for* "*shall*"—and does not apply to the concluding words, "*or that some method*"—*Rubric*"]
Edmund Venables, M.A., Canon Residentiary of Lincoln, Precentory, Lincoln.
Wm. Thos. Charley, Barrister, Temple, London.
Charles B. King, Civil Engineer, Westminster.
J. Latham, Canon Residentiary, Lichfield.
George Hy. Strutt, High Sheriff of County of Derby, Belper.
James Heygate, M.D., F.R.S. and J.P., Derby.
Wm. Fairlie Clarke, M.A., F.R.C.S., London.
S. B. Brasher, M.A., Vicar of St. Paul's, Derby.
W. F. Wilkinson, M.A., Vicar of St. Werburgh's Derby.
E. W. Foley, M.A., Vicar of All Saints, Derby.
H. G. de Bunsen, M.A., Clerk in Orders, Rector of Donington, Salop.
John Graham, M.A., Clerk in Holy Orders, Rochester.
W. H. Lyttleton, Clerk in Orders, Rector of Hagley, and Honorary Canon of Worcester, Hagley Rectory, Worcestershire.
(For *omission* of the clauses only.)
W. R. Clark, Rector of Taunton.
J. Augustus Atkinson, Clerk in Holy Orders, Longsight Rectory, Manchester.
Thomas Peak Browning, Priest, Shipton, Market Weighton.
John Newton Langley, M.A., L.L.D., Schoolmaster, Wolverhampton.
W. J. Mills Ellison, M.A., Vicar of St. Michael's, Derby.
Melville W. Scott, Clergyman, Ockbrook, Derby.
William Walters, Vicar of St. Mary's, and Rural Dean, Oldham.
R. F. Wheeler, Clergyman, Whitley, North Shields.
Joseph Foxley, Vicar and Rural Dean, Market Weighton.
C. D. Newman, M.A. Clerk in Holy Orders, Sutton Coldfield, Warwickshire.
(For either of first two courses proposed.)
J Erskine Clarke, Prebendary of Lichfield, Derby.
Denham R. Norman, Vicar of Middleton.
Wm. Hay Chapman, Vicar of Doveridge, Uttoxeter.
Joseph Dixon Claxton, M.A., Vicar of St. Philip's, Kensington, London.
Jas. Briggs, M.A., Priest, The Homstead, Richmond.
F. W. Holland, Clerk in Orders, 6 Portsea Place, London.
Francis Hessey, Vicar of St. Barnabas, Kensington.
Adam Clarke Smith, Clerk in Holy Orders, St. John's Vicarage, Middlesborough.
J. H. Iles, M.A., Rector of Wolverhampton St. Peter's, and Rural Dean, Wolverhampton.
Harry Jones, Incumbent of St. Luke's, Berwick Street.
E. P. Scrymgeour Hare, Curate.
T. D. Harford Battersby, M.A., Vicar of St. John's, Honorary Canon of Carlisle, and Rural Dean, Keswick.
George David Boyle, M.A., Vicar of Kidderminster.
Edward J. G. Hornby, Clerk, Rectory, Bury, Lancashire.
Thomas Kirk, Head Master, Grammar School, Wrexham.
George Venables, *Vicar of Friezland, Friezland Vicarage, Greenfield, Honorary Secretary to the Society for promoting Union of Christians at home on the basis of the National Church.

* Now Vicar of S. Matthew's, Leicester.

Memorial addressed to their Graces the Archbishops of Canterbury and York, on the Athanasian Creed.

(*Vide* Minutes, p. 117.)

MAY IT PLEASE YOUR GRACES,—

We, the undersigned, beg to state that we understand your Graces, by the public acknowledgments you have respectively made in reply to a petition for "relief" (so called) to certain clergymen in the use of the Athanasian Creed, to invite a more general expression of opinion on a subject of such vital importance.

Of the proposals submitted to your Graces, we are of opinion, that either to use the Creed less frequently in the Church service than at present, or to render its use in any cases optional, or to omit the mis-termed damnatory clauses, will be fraught with danger to the best interests of the Church.

Any of these expedients would be a grave injury to the maintenance of the dogmatic principle in the Church of England in its relation to the most central truths of Faith, and a new and severe shock would be given to the confidence of many of her most attached members in the claim to teach unfalteringly the Faith once delivered to the Saints.

If we do not suggest the insertion of an explanation of the real force of the most solemn warnings of the Creed, this is because we apprehend that every well-instructed Christian must understand them to apply only to those whom God knows to have enjoyed full opportunities for attaining faith in the perfect Truth, and to have deliberately rejected it.

In the interests of the future cohesion of the Church of England, we earnestly beg your Graces not to sanction any tampering with an essential portion of the Book of Common Prayer, in which under God we still recognize our most powerful bond of unity.

(Signed),

F. K. Leighton, D.D., Warden of All SS., Oxford.
W. Jackson, D.D., Provost of Queen's Coll., Oxford.
R. L. Cotton, D.D., Provost of Worcester Coll., Oxford.
B. P. Symons, D.D., Warden of Wadham Coll., Oxford.
F. Bulley, D.D., President of Magdalen.
F. C. Plumtre, D.D., Master of University.
C. C. Clarke, D.D., Archdeacon of Oxford.
C. A. Ogilvie, D.D., Regius Professor of Pastoral Theology.
C. A. Heurtley, D.D., Margaret Professor of Divinity.
E. B. Pusey, D.D., Regius Professor of Hebrew.
W. Bright, D.D., Regius Professor of Ecclesiastical History.
W. Stubbs, M.A., Regius Professor of Modern History.
R. Gandell, M.A., Laudian Professor of Arabic.
R. W. Jelf, D.D., Canon of Christ Church, late Principal of King's College.
J. B. Mozley, B.D., Magdalen College, late Bampton Lecturer.
H. P. Liddon, M.A., Student of Christ Church, Prebendary of Salisbury.
G. T. Cooke, B.D., Fellow of Magdalene.
George Williams, B.D., Fellow of King's Coll., Cambridge, Vicar of Ringwood.
Charles Courtenay, St. George's Chapel, Windsor.
A. R. Ashwell, Training Coll., Durham.
Richard Cavendish, Chiselhurst.
Henry Baker, Monkland, Leominster.
Edward Churton, York.
H. Douglas, Hanbury.
J. Daubeney, Salisbury.
G. A. Denison, Taunton.
J. Ditcher, Vicar of Brent.
Devon, Powderham Castle, Exeter.
W. Farquhar, King St., S. James'.
Nelson, Trafalgar.
C. L. Young, 80, Inverness Terrace, W.
J. B. Dykes, S. Oswald's, Durham.
Eliot, Dover St.
Gerald Ponsonby, 54 Green St.
G. R. Portal, Albury.
Limerick, Clifton.
T. Simpson Evans, Shoreditch.
W. G. F. Phillimore, Arlington St.
Charles L. Wood, 32 Lowndes Sq.
W. F. Neville, Butleigh.
F. R. Grey, Morpeth.
E. E. Coleridge, Ottery S. Mary.
R. W. Randall, Clifton.
W. Upton Richards, All Saints, Margaret St.
Edward Stuart, S. Mary Magdalen, Munster Sq.
J. D. Chambers, Princes Gardens.
W. H. Percival Ward, Compton Valence.
D. Williams, Canon, S. Asaph.
Cecil Wray, Liverpool.
R. Temple West, S. M. Magdalene, Paddington.
J. Oldknow, Holy Trinity, Bordesley.
W. F. Hook, Dean of Chichester.
H. L. Mansel, Dean of St. Paul's.
J. Duncan, Calne.
E. King, Cuddesdon Coll.
H. B. W. Churton, Preb. of Chichester.
Walter James, Bart.
A. Morden Bennett, Bournemouth.
W. J. E. Bennett, Frome.
William Butler, Wantage.
T. T. Carter, Clewer.
John Haviland, Fladbury.
Edward Moore, Hawkhurst.
C. W. Page, Westminster.
A. G. Douglas, Scaldwell.
J. S. Blunt, Old Windsor.
Arthur Tatham, Boconnoc.

And upwards of 1150 other Clergy and Laity.

Proper Psalms.

(*Vide* Minutes p. 125.)

LETTER FROM BISHOP OF LINCOLN.

Riseholme, Lincoln,
6th May 1870.

My dear Bishop of Winchester,

I avail myself of your kind permission and encouragement to address you, as Chairman of the Lectionary Committee of the Ritual Commission, on a matter closely connected with the labours of that Committee.

It is, I think, generally felt that the work of that Committee will be regarded as defective and imperfect unless after dealing with the Table of *Proper Lessons* in the Prayer Book they proceed to deal with the Table of *Proper Psalms*.

At present it often happens in the public service of the Church that we sing or say mournful Psalms on jubilant occasions and jubilant Psalms on mournful ones. This is much to be regretted, and we lose many occasions for the Christian use of the Psalter; for example, Psalms for Epiphany, with reference to Christian missions.

On this account I moved the following resolution last Tuesday, May 3rd, in the Upper House of Convocation :—

"That it is desirable that an addition be made to the 'Table of Proper Psalms on certain days,' and that Proper Psalms be appointed for the following Holydays :—

The Feast of Circumcision, or New Year's Day.
The Feast of the Epiphany, or of the Manifestation of Christ to the Gentiles.
The Feast of the Annunciation.
Thursday before Easter.
Easter Even.
Trinity Sunday.

"Also that Proper Psalms be appointed for Church Dedications and Harvest Festivals, and that in the selection of proper Psalms for these occasions special attention be paid to the Psalms appointed for them in the ancient use of the Church of Sarum."

This resolution, as you will recollect, was favourably received by the Upper House, and it was understood that I should endeavour to ascertain what was the mind of the Ritual Commissioners with regard to it. I therefore address this letter to you.

Although the Commissioners, strictly speaking, are empowered to deal with the Table and Calendar of Lessons, on the ground that "some alterations may advantageously be made in them," and no express mention is made of the Table of Proper Psalms in the terms of the Commission, yet as the two matters are closely connected, and as the reason stated in the Commission for alterations in the Lessons applies with at least equal force on behalf of additions to the Table of Proper Psalms, it is respectfully suggested that a recommendation from the Commissioners in favour of such additions would be very appropriate to their functions, and would be thankfully appreciated by all intelligent members of the English Church.

Allow me to add that if the proposal in this letter to your Lordship is favourably received by the Commission, I am prepared to submit to it a Table of Proper Psalms, from ancient Liturgies, for the additional Holydays specified in the resolution proposed by me in Convocation.

I will forward a copy of this letter to each of the Commissioners.

I am,
My dear Lord,
Yours sincerely,
C. Lincoln.

The Right Reverend
The Lord Bishop of Winchester.

ADDITION TO THE TABLE OF PROPER PSALMS, IN THE BOOK OF COMMON PRAYER, AS PROPOSED BY THE BISHOP OF LINCOLN.

The following Psalms are submitted for consideration. The Ancient Liturgies have been consulted in preparing this addition.

For the Feast of Circumcision, or New Year's Day.

Psalm 1. (The blessedness of obedience as exemplified by Christ.)
Psalm 20. (With reference to the all-powerful Name of Jesus or Saviour, given on this day.)
Psalm 40. (Christ the pattern of obedience.)
Psalms 77 and 90. (With reference to this day as the beginning of a New Year.)
Psalm 103. (Praise for preservation in past years.)
Psalm 144. (Prayer for blessings in the coming year.)

For the Epiphany, or Manifestation of Christ to the Gentiles.

Psalms 2, 45, 46, 47, 72, 86, 87, 96.

The Psalms are chosen with reference to Christian Missions, and the subjection of all nations to Christ by the preaching of the Gospel.

For the Annunciation of the Blessed Virgin Mary.

Psalms 8, 15, 19, 34, 89, 132, 138.

The Psalms are chosen with reference to the fulfilment of God's promise to David, in the Incarnation of Christ; and the blessedness of humility, in the example of the Virgin Mary, visited by the Angel Gabriel.

For Thursday before Easter.

The Psalms are chosen with reference to the Institution of the Holy Eucharist; and the desire of the faithful for it; and also with reference to the Betrayal of Christ on this day.

Psalms 23, 26, 41, 42, 43, 116, 140, 141, 142.

For Easter Even.

Christ's rest in the Grave on this day: The rest in the grave, for the faithful departed in Christ: Hope of an awakening through Him to a joyful Resurrection, and blessed Immortality.

Psalms 4, 16, 17, 23, 31, 49, 57, 91, 116, 126.

For Trinity Sunday.

Psalms 8, 29, 33, 46, 93, 96, 97, 99, 104.

For the Consecration of Churches; or Anniversaries of it: also for the Re-opening of Churches after Restoration.

Psalms 24, 48, 84, 87, 100, 122, 132, 134.

For Harvest Festivals.

Psalms 65, 67, 81, 103, 104, 144, 145, 147.

The writer of this paper has received some suggestions for occasional substitutions of another Psalm in the place of the "*Venite*."

THE TABLES OF PROPER LESSONS

FOR

SUNDAYS AND HOLIDAYS

(1662 and 1870),

COMPARED ACCORDING TO THE ORDER OF THE BOOKS OF THE

OLD AND NEW TESTAMENT.

(Prepared by Earl Beauchamp, and printed by order of the Commissioners.)

1662.	1870.
Genesis i. Septuagesima and Trinity Sunday	Genesis i. and ii. to *v.* 4. Septuagesima and Trinity Sunday
„ ii. Septuagesima	„ ii. *v.* 4. Septuagesima
„ iii. Sexagesima	„ iii. Sexagesima and Annunciation to *v.* 16
	„ iv to *v.* 11. S. Stephen
„ vi. Sexagesima	„ vi. Sexagesima
	„ viii. Sexagesima
„ ix to *v.* 20. Quinquagesima	„ ix. to *v.* 20. Quinquagesima
„ xi to *v.* 10. Whitsun Monday	„ xi. to *v.* 10. Whitsun Monday
„ xii. Quinquagesima	„ xii. Quinquagesima
	„ xiii. Quinquagesima
„ xviii. Trinity Sunday	„ xviii. Trinity Sunday
„ xix to *v.* 30. 1st Sunday in Lent	„ xix. *v.* 12 to 30. 1st Sunday in Lent
„ xxii. „ „ and Good Friday to *v.* 20	„ xxii. to *v.* 20. „ „ and Good Friday
	„ xxiii. 1st Sunday in Lent
„ xxvii. 2nd Sunday in Lent	„ xxvii. to *v.* 41. 2nd Sunday in Lent
	„ xxviii. „ „ and S. Bartholomew, *v.* 10 to 18
„ xxxii. S. Michael and all Angels	„ xxxii. 2nd Sunday in Lent and St. Michael
„ xxxiv. 2nd Sunday in Lent	
	„ xxxvii. 3rd Sunday in Lent
„ xxxix. 3rd Sunday in Lent	„ xxxix. „ „
	„ xl. „ „
„ xlii. 3rd Sunday in Lent	„ xlii. 4th Sunday in Lent
„ xliii. 4th Sunday in Lent	„ xliii. „ „
„ xlv. „ „	„ xlv. „ „
Exodus iii. 5th Sunday in Lent	Exodus iii. 5th Sunday in Lent
„ v. „ „	„ v. „ „
	„ vi. to *v.* 14. „ „
„ ix. Palm Sunday	„ ix. Palm Sunday
„ x. „	„ x. „
	„ xi. „
„ xii. Easter Day	„ xii. to *v.* 29. Easter Day.
	„ xii. *v.* 29. „
„ xiii. Easter Eve	„ xiii. to *v.* 17. Purification B. V. M.
„ xiv. Easter Day	„ xiv. Easter Day
	„ xv. to *v.* 22. Easter Monday
„ xvi. Easter Monday	
„ xvii. „	
„ xx. Easter Tuesday	
„ xxxii. „	
	„ xxxiii. *v.* 9. S. John Evan.
Numbers xi. Whitsun Monday	Numbers xi. *v.* 16 to 31. Whitsun Monday
„ xvi. Low Sunday	„ xvi. to *v.* 36. Low Sunday.
	„ xvi. *v.* 36. „
	„ xvii. to *v.* 12. „
	„ xx. to *v.* 14. 2nd Sunday after Easter
	„ xx. *v.* 14 & xxi. to *v.* 10. „ „
	„ xxi. *v.* 10. „ „
„ xxii. „	„ xxii. 3rd Sunday after Easter
„ xxiii. Second Sunday after Easter	„ xxiii. „ „
„ xxiv. „ „	„ xxiv. „ „
„ xxv. „ „	

1662.	1870.
Deuteronomy iv. 3rd Sunday after Easter	Deuteronomy { iv. to *v.* 23. 4th Sunday after Easter { iv. *v.* 23 to *v.* 41. „ „
„ v. „ „	„ v. „ „
„ vi. 4th Sunday after Easter	„ vi. 5th Sunday after Easter
„ vii. „ „	
„ viii. 5th Sunday after Easter	
„ ix. „ „	„ ix. „ „
„ x. Ascension Day	„ x. „ „ and Circumcision, *v.* 12.
„ xii. Sunday after Ascension Day	
„ xiii. „ „	
„ xvi. Whitsun Day	„ xvi. to *v.* 18. Whitsun Day
	„ xviii. *v.* 15. S. Bartholomew.
„ xxx. Whitsun Tuesday	„ xxx. Sunday after Ascension
	„ xxxiii. to *v.* 12. S. Barnabas
	„ xxxiv. Sunday after Ascension
	Joshua i. Sunday after Ascension
	„ iii. *v.* 7 & iv. to *v.* 15. First Sunday after Trinity
	„ v. *v.* 13 & vi. to *v.* 21. „ „
Joshua x. 1st Sunday after Trinity	
„ xxiii. „ „	
	„ xxiv. „ „
Judges iv. 2nd Sunday after Trinity	Judges iv. 2nd Sunday after Trinity
„ v. „ „	„ v. „ „
	„ vi. *v.* 11. „ „
	Ruth i. 4th Sunday after Trinity
1 Samuel ii. Third Sunday after Trinity	1 Samuel { ii. to *v.* 27. 3rd Sunday after Trinity { ii. *v.* 27 to 36. S. Matthias
„ iii. „ „	„ iii. Third Sunday after Trinity
	„ iv. to *v.* 12. „ „
„ xii. 4th Sunday after Trinity	„ xii. 4th Sunday after Trinity
„ xiii. „ „	„ xiii. „ „
„ xv. 5th Sunday after Trinity	„ xv. to 24. 5th Sunday after Trinity
	„ xvi. „ „
„ xvii. „ „	„ xvii. „ „
„ xix. Whitsun Tuesday	
	2 Samuel i. 6th Sunday after Trinity
2 Samuel xii. Sixth Sunday after Trinity	„ xii to *v.* 24. „ „
	„ xviii. „ „
„ xix. „ „	
„ xxi. Seventh Sunday after Trinity	
„ xxiv. „ „	
	1 Kings iii. 8th Sunday after Trinity
	„ x to *v.* 25. 9th Sunday after Trinity
	„ { xi. to *v.* 15. „ „
	„ { xi. *v.* 26. „ „
	„ xii. 10th Sunday after Trinity
1 Kings xiii. 8th Sunday after Trinity	„ xiii. „ „
„ xvii. „ „	„ xvii. „ „
„ xviii. 9th Sunday after Trinity	„ xviii. 11th Sunday after Trinity
„ xix. „ „	„ xix. „ „
„ xxi. 10th Sunday after Trinity	„ xxi. „ „
„ xxii. „ „	„ xxii. to *v.* 41. 12th Sunday after Trinity
2 Kings ii. Ascension Day	2 Kings ii to 16. 12th Sunday after Trinity and Ascension Day
	„ iv. *v.* 8 to 38. 12th Sunday after Trinity
„ v. 11th Sunday after Trinity	„ v. 13th Sunday after Trinity
	„ vi. to *v.* 24. „ „
„ ix. „ „	„ vii. „ „
	„ ix. 14th Sunday after Trinity
„ x. 12th Sunday after Trinity	„ x. to *v.* 32. „ „
	„ xiii. „ „
„ xviii. „ „	„ xviii. 15th Sunday after Trinity
„ xix. 13th Sunday after Trinity	„ xix. „ „
„ xxiii. „ „	„ xxiii. to *v.* 31. „ „

1662.	1870.
	1 Chronicles xxi. 7th Sunday after Trinity
	„ xxii. „ „
	„ xxviii to *v.* 14. „ „
	„ xxix. *v.* 9 to 29. 8th Sunday after Trinity and S. Matthew to *v.* 20
	2 Chronicles i. 8th Sunday after Trinity
	„ xxiv. *v.* 15 to 23. S. Stephen
	„ xxxvi. 16th Sunday after Trinity
	Nehemiah i &.ii. to *v.* 9. 16th Sunday after Trinity
	„ viii. „ „
Job i. S. Luke.	
„ xxiv. S.S. Simon and Jude	
„ xxv. „ „	
	Job xxvii. 4th Sunday after Epiphany
	„ xxviii. „ „
	„ xxix. „ „
	„ xxxviii. Septuagesima
„ xlii. „ „	„ xlii. to *v.* 7. S. Thomas
Proverbs i. 21st Sunday after Trinity	Proverbs i. 5th Sunday after Epiphany
„ ii. 22nd Sunday after Trinity	
„ iii. „ „	„ iii. „ „
	„ viii. „ „
	„ ix. 6th Sunday after Epiphany
„ xi. 23rd Sunday after Trinity	„ xi. „ „
„ xii. „ „	
„ xiii. 24th Sunday after Trinity	
„ xiv. „ „	
„ xv. 25th Sunday after Trinity	„ xv. „ „
„ xvi. „ „	
„ xvii. 26th Sunday after Trinity	
„ xix. „ „	
„ xx. S. Andrew	
„ xxi. „	
„ xxiii. S. Thomas	
„ xxiv. „	
„ xxviii. S. Stephen	
Ecclesiastes iv. S. Stephen	
„ v. S. John Evan.	
„ vi. „	
	Ecclesiastes xi. 27th Sunday after Trinity
	„ xii. „ „
	Canticles ii. *v.* 8. Easter Monday
Isaiah i. 1st Sunday in Advent	Isaiah i. 1st Sunday in Advent
„ ii. „ „	„ ii. „ „
	„ iv. *v.* 2. „ „
„ v. 2nd Sunday in Advent	„ v. 2nd Sunday in Advent
	„ vi. S. John Evang. and Trinity Sunday to *v.* 11
„ vii. *v.* 10 to 17. Christmas Day	„ vii. *v.* 10 to 17. Christmas Day
„ ix. to *v.* 8. „	„ ix. to *v* 8. „
	„ xi. Whitsun Day and 2nd Sunday in Advent to *v.* 11
	„ x. *v.* 10. Conversion of S. Paul
	„ xxii. *v.* 15. S. Matthias
„ xxiv. 2nd Sunday in Advent	„ xxiv. 2nd Sunday in Advent
„ xxv. 3rd Sunday in Advent	„ xxv. 3rd Sunday in Advent
„ xxvi. „ „	„ xxvi. „ „
	„ xxviii. *v.* 5 to 19. 3rd Sunday in Advent and *v.* 9 to 17. S.S. Simon and Jude
„ xxx. 4th Sunday in Advent	„ xxx. to *v.* 27. 4th Sunday in Advent
„ xxxii. „ „	„ xxxii. „ „
	„ xxxiii. *v.* 2 to 23. „ „
	„ xxxv. 1st Sunday after Christmas. S. Thomas
„ xxxvii. 1st Sunday after Christmas	
„ xxxviii. „ „	„ xxxviii. 1st Sunday after Christmas
	„ xl. „ „

1662.	1870.
Isaiah xli. 2nd Sunday after Christmas.	
„ xlii.	„ xlii. 2nd Sunday after Christmas
„ xliii. „ „	„ xliii. „ „
„ xliv. 1st Sunday after the Epiphany	„ xliv. „ „
„ xlvi. „ „	
„ xlix. Epiphany	„ xlix. Epiphany
„ li. 2nd Sunday after Epiphany	„ li. 1st Sunday after the Epiphany
	„ lii. *v.* 7 to 13. Annunciation
„ liii. „ „	„ lii. *v.* 13 and liii. 1st Sunday after Epiphany. Good Friday
	„ liv. 1st Sunday after Epiphany. S. Andrew
„ lv. 3rd Sunday after Epiphany	„ lv. 2nd Sunday after Epiphany. S. Luke
„ lvi. „ „	
„ lvii. 4th Sunday after Epiphany	„ lvii. 2nd Sunday after Epiphany
„ lviii. „ „	„ lviii. to *v.* 13. Ash Wednesday
„ lix. 5th Sunday after Epiphany	
„ lx. Epiphany	„ lx. Epiphany
	„ lxi. 2nd Sunday after Epiphany. S.S. Philip and James
	„ lxii. 3rd Sunday after Epiphany and *v.* 6 S. Mark
„ lxiv. 5th Sunday after Epiphany	
„ lxv. 6th Sunday after Epiphany	„ lxv. 3rd Sunday after Epiphany and to *v.* 17 S. Andrew
„ lxvi. „ „	„ lxvi. 3rd Sunday after Epiphany
	Jeremiah i. to *v.* 11. Conv. of S. Paul
	„ iii. *v.* 12 to 19. S.S. Simon and Jude
Jeremiah v. 14th Sunday after Trinity	„ v. 17th Sunday after Trinity
„ xxii. „ „	„ xxii. „ „
	„ xxvi. *v.* 8 to 16. St. James
„ xxxi. Holy Innocents. Maundy Thursday	„ xxxi. to *v.* 8. Holy Innocents
„ xxxv. 15th Sunday after Trinity	„ xxxv. 17th Sunday after Trinity
„ xxxvi. „ „	„ xxxvi. 18th Sunday after Trinity
	Lamentations i. to *v.* 15. Monday before Easter
	„ ii. *v.* 13. „ „
	„ iii. to *v.* 34. Tuesday before Easter
	„ iii. *v.* 34 „ „
	„ iv. to *v.* 21. Wednesday before Easter
	Ezekiel i. to *v.* 15. S. Mark
Ezekiel ii. 16th Sunday after Trinity	„ ii. 18th Sunday after Trinity
„ xiii. „ „	„ iii. *v.* 4 to 15. S. Peter
„ xiv. 17th Sunday after Trinity	„ xiii. to *v.* 17. 18th Sunday after Trinity
„ xviii. „ „	„ xiv. 19th Sunday after Trinity
„ xx. 18th Sunday after Trinity	„ xviii. „ „
„ xxiv. „ „	„ xxiv. *v.* 15. „ „
	„ xxxiv. 20th Sunday after Trinity
	„ xxxvi. *v.* 25. Whitsun Day
	„ xxxvii. 20th Sunday after Trinity and Easter Tuesday to *v.* 15
	Daniel i. to. *v* 15. S. Mark
Daniel iii. 19th Sunday after Trinity	„ iii. 21st Sunday after Trinity
	„ iv. „ „
	„ v. „ „
„ vi. „ „	„ vi. 22nd Sunday after Trinity
	„ vii. *v.* 9. 22nd Sunday after Trinity and Ascension Day *v.* 9 to 15
„ ix. Maundy Thursday	„ ix. 20. Wednesday before Easter
„ x. *v.* 5. S. Michael	„ x. *v.* 4. S. Michael
	„ xii. 22nd Sunday after Trinity
	Hosea v. 8 and vi. to *v.* 4. Easter Eve
Hosea xiii. Wednesday before Easter	„ xiii. to *v.* 15. Maundy Thursday
„ xiv.	„ xiv. Maundy Thursday and 23rd Sunday after Trinity
Joel ii. 20th Sunday after Trinity	Joel ii. *v.* 21. Whitsun Tuesday and 23rd Sunday after Trinity

1662.	1870.
	Amos iii. 24th Sunday after Trinity
	,, v. ,, ,,
	,, ix. ,, ,,
	Jonah iii. Ash Wednesday
	Micah iv. to *v.* 8. Whitsun Tuesday
	,, iv. and v. to *v.* 8. 25th Sunday after Trinity
Micah vi. 20th Sunday after Trinity	,, vi. 25th Sunday after Trinity
	,, vii. ,, ,,
	Nahum i. S. Barnabas
Habakkuk ii. 21st Sunday after Trinity	Habakkuk ii. 26th Sunday after Trinity
	,, iii. ,, ,,
	Zephaniah iii. 26th Sunday after Trinity
	Haggai ii. to *v.* 10. 27th Sunday after Trinity. Purif. B. V. M.
	Zechariah iii. S. Peter
	,, iv. S.S. Philip and James
Zechariah ix. Easter Even	,, ix. Easter Even
Malachi iii. S. John Baptist	Malachi iii. S. John Baptist } 27th Sunday after
,, iv. ,, ,,	,, iv. ,, ,, } Trinity
Wisdom i. Holy Innocents	
,, iii. to *v.* 10. All Saints	Wisdom iii. to *v.* 10. All Saints
,, v. Conv. of S. Paul, *v.* 8 to 17. All Saints	,, v. to *v.* 17. ,,
,, vi. Conv. of S. Paul	
,, ix. Purification B. V. M.	
,, xii. ,, ,,	
,, xix. S. Matthias	
Ecclesiasticus i. S. Matthias	
,, ii. Annunciation of our Lady	
,, iii. ,, ,,	
,, iv. S. Mark	
,, v. ,,	
,, vii. SS. Philip and James	
,, ix. ,, ,,	
,, x. S. Barnabas	
,, xii. ,,	
,, xv. S. Peter	
,, xix. ,,	
,, xxi. S. James	
,, xxii. ,,	
,, xxiv. S. Bartholomew	
,, xxix. ,,	
,, xxxv. S. Matthew	
,, xxxviii. ,,	Ecclesiasticus xxxviii. to *v.* 15. S. Luke
,, li. S. Luke	
	Baruch iv. *v.* 21 to 31. Holy Innocents
S. Matthew iii. Trinity Sunday and S. John Baptist	S. Matthew iii. Trinity Sunday. S. John Baptist
,, xiv. to *v.* 13. S. John Baptist	,, xiv. to *v.* 13. S. John Baptist
,, xxvi. Palm Sunday	,, xxvi. Palm Sunday
,, xxviii. Easter Monday	,, xxviii. to *v.* 10. Easter Monday
	S. Mark ii. *v.* 13 to 23. Ash Wednesday

1662.	1870.
S. Luke ii. to *v.* 15. Christmas Day	S. Luke ii. to *v.* 15. Christmas Day
„ iii. to *v.* 23. Epiphany	„ iii. *v.* 15 to 23. Epiphany
	„ ix. *v.* 51 to 57. S. James
	„ xix. *v.* 28. Palm Sunday
	„ xx. *v.* 9 to 21. „
„ xxiii. *v.* 50. Easter Eve	„ xxiii. *v.* 50. Easter Eve
„ xxiv. to *v.* 13. Easter Tuesday	„ xxiv. to *v.* 13. Easter Monday
„ xxiv. *v.* 44. Ascension Day	„ xxiv. *v.* 44. Ascension Day
	S. John i. *v.* 35 to 43. S. Andrew
S. John i. *v.* 43. S.S. Philip and James	„ i. *v.* 43. S.S. Philip and James
„ ii. to *v.* 12. Epiphany	„ ii. to *v.* 12. Epiphany
„ xi. *v.* 45. Wednesday before Easter	
	„ xii. to *v.* 41. S. Andrew
„ xiii. Maundy Thursday	„ xiii. to *v.* 36. Maundy Thursday and *v.* 23 to 36. S. John
	„ xiv. to *v.* 15. Monday before Easter and to *v.* 8. S. Thomas
	„ xiv. *v.* 15. Monday before Easter
	„ xv. to *v.* 14. Tuesday before Easter
	„ xv. *v.* 14. „ „
	„ xvi. to *v.* 16. Wednesday before Easter
	„ xvi. *v.* 16. „ „
	„ xvii. Maundy Thursday
„ xviii. Good Friday	„ xviii. Good Friday
	„ xx. *v.* 11 to 19. Easter Day
	„ xx. *v.* 19 to 24. S. Thomas
	„ xx. *v.* 24 to 30. Low Sunday
	„ xxi. to *v.* 15. Easter Tuesday
	„ xxi. *v.* 15. „ and S. Peter to *v.* 23
Acts ii. *v.* 22. Easter Day	
„ iii. Easter Monday and S. Peter	
„ iv. S. Peter	Acts { iv. *v.* 8 to 23. S. Peter „ { iv. *v.* 31. S. Barnabas
„ vi. *v.* 8 and vii. to *v.* 30. S. Stephen	„ vi. S. Stephen
„ vii. 30 to 55. S. Stephen	
	„ viii. to *v.* 9. S. Stephen
„ x. *v.* 34. Whitsun Day	
„ xii. to *v.* 20. S. Michael	„ xii. *v.* 5 to 18. S. Michael
„ xiv. S. Barnabas	„ xiv. *v.* 8. S. Barnabas
„ xv. to *v.* 36. S. Barnabas	
	„ xviii. *v.* 24 and xix. to *v.* 21. Whitsun Day
„ xix. to *v.* 21. Whitsun Day	
„ xxii. to *v.* 22. Conv. S. Paul	
„ xxvi. Conv. S. Paul	„ xxvi. to *v.* 21. Conv. of S. Paul
Romans ii. Circumcision	Romans ii. *v.* 17. Circumcision
„ vi. Easter Day	„ vi. to *v.* 14. Easter Eve
	„ viii. to *v.* 18. Whitsun Day
1 Corinthians xii. Whitsun Monday	1 Corinthians { xii. to *v.* 14. Whitsun Monday „ { xii. *v.* 14. „
„ xiv. to *v.* 26. Whitsun Monday	
„ xv. Easter Tuesday	„ xv. to *v.* 29. Low Sunday
	Galatians i. *v.* 11. Conv. S. Paul
	„ v. *v.* 16. Whitsun Day
Ephesians iv. to *v.* 17. Ascension Day	Ephesians iv. to *v.* 17. Trinity Sunday
Colossians ii. Circumcision	Colossians ii. *v.* 8 to 18. Circumcision
1 Thessalonians v. *v.* 12 to 24. Whitsun Tuesday	1 Thessalonians v. *v.* 12 to 24. Whitsun Tuesday
Titus iii. *v.* 4 to 9. Christmas Day	Titus iii. *v.* 4 to 9. Christmas Day

1662.	1870.
Hebrews iv. Easter Eve	Hebrews iv. Ascension Day
„ v. to *v.* 11. Palm Sunday	
„ xi. *v.* 33 and xii. to *v.* 7. All Saints	„ xi. *v.* 33 and xii. to *v.* 7. All Saints
	„ xii. *v.* 3 to 18. Ash Wednesday
1 S. Peter ii. Good Friday	1 S. Peter ii. Good Friday
1 S. John iv. to *v.* 14. Whitsun Tuesday	1 S. John iv. to *v.* 14. Whitsun Tuesday
„ v. Trinity Sunday	
S. Jude, *v.* 6 to 16. S. Michael	
Revelations i. S. John Evang.	Revelations i. S. John Evang., and to *v.* 9 Trinity Sunday, and *v.* 10 to 19 Easter Day
	„ v. Easter Day
	„ xiv. *v.* 14. S. Michael
„ xix. to *v.* 17. All Saints	„ xix. to *v.* 17. All Saints
	„ xxi. to *v.* 9. Septuagesima
	„ xxi. *v.* 9 to xxii. *v.* 6. Septuagesima
„ xxii. S. John Evang.	

APPENDIX.

Judicial Committee of the Privy Council, Council Chamber, Whitehall, Tuesday, November 17th, 1868.

PRESENT:

The Right Hon. The Lord Chancellor (Lord Cairns).
The Right Hon. and Most Reverend The Archbishop of York.
The Right Hon. Lord Chelmsford.
The Right Hon. Lord Westbury.
The Right Hon. Sir William Erle.
The Right Hon. Sir James W. Colvile.

MARTIN *v.* MACKONOCHIE.

On Appeal from the Arches Court.

Counsel for the Appellant.

Mr. A. J. Stephens, Q.C., LL.D.
Mr. Coleridge, Q.C.
Mr. Archibald.
Mr. Traill.
Mr. Droop.

Counsel for the Respondent.

Mr. W. M. James, Q.C.
Dr. Deane, Q.C.
Mr. Prideaux, Q.C.
Dr. Tristram.
Mr. Charles.

Proctors for the Appellant, Messrs. Moore and Currey.
Proctor for the Respondent, Mr. G. H. Brooks.

FIRST DAY.

Mr. Stephens.—My Lords, this is an appeal from he Arches Court of Canterbury, in which Mr. John Martin, of Baldwin's Gardens in the parish of t. Albans, is the Appellant, and the Reverend Alexander Heriot Mackonochie, the incumbent of e parish of St. Albans, is the Respondent.

The charges adjudicated upon in the Court of rches are to be found at the bottom of the first age and the commencement of the second page of the ppellant's case. They relate to five distinct charges. s regards three of these charges—the elevation of he Elements; the use of incense; and the mixing of ater with the wine—the Court of Arches decided favour of the Appellant, and in that judgment the espondent has acquiesced. With reference to the her two charges, namely, the kneeling or pros rating of the officiating minister at particular parts f the Prayer of Consecration; and the using of lighted andles at the Holy Communion, the Court of Arches cided in favour of the Respondent; and it is gainst this portion of the decree, that the Appellant as appealed. The Court below declined to make ny order as to costs; that also is appealed against.

Therefore, the only questions raised by this appeal clate (1) to using lighted candles on the communion ble during the celebration of the Holy Communion, hen not required for the purpose of giving light; 2) to the officiating minister kneeling down or rostrating himself before the consecrated elements t particular periods in the Prayer of Consecration; nd (3) to the costs.

Adopting the language of the learned judge of he Court of Arches, which will be found in the Joint ppendix, page 43, line 13, "the questions now pending . . . in no way affect the relations of the Church of England to the Church Catholic, but have reference solely to matters of detail and order in her ministrations." The learned udge likewise states, at page 37, line 38, "the matters complained of must be considered in law as *ceremonies*." To that I can offer no objection.

Before I proceed to direct your Lordships' attention to the lighted candles and to the kneeling, which form the principal subject-matter of this appeal, I propose, very shortly, to direct attention to the principal enactments of the Acts of Uniformity of Elizabeth, and Charles II., and likewise to the construction which the courts of law and the prelates in their visitations have placed upon such statutes.

Uniformity in the performance of divine worship has ever been one of the leading principles of the Church in England since the Reformation, as appears from the preamble to Charles II.'s Act of Uniformity. The legislature, in that statute, considered a universal agreement in public worship would conduce greatly to "the peace of the nation, the honour of our religion, and the propagation thereof." We, likewise find that the Acts of Uniformity of Edward VI., of Elizabeth, and of Charles II., provide that no order or form of divine service shall be performed, except it be the order and form prescribed by the respective prayer books in force for the time being. The principal statute in force relating to the service of the Church is the Act of Uniformity, the 13th and 14th Charles II. c. 4. The second section of that Act, after reciting that nothing conduces more to the "settling of the peace of the nation," "than "an universal agreement in the public worship "of Almighty God; and to the intent that every "person within this realm may certainly know the "rule to which he is to conform in public worship," enacts, that "all ministers shall be bound to say and "use the Morning Prayer, Evening Prayer, cele- "bration and administration of both the Sacraments, "and all other the public and common prayer, in "such order and form as is mentioned in the said "book annexed and joined to the present Act, and "entitled The Book of Common Prayer and Adminis- "tration of the Sacraments and other Rites and "Ceremonies of the Church of England." The 17th section enacts, "That no form or order of common "prayers, administration of sacraments, rites or "ceremonies, shall be openly used in any church, "chapel, or other public place, of or in any college "or hall in either of the Universities, the colleges of "Westminster, Winchester, or Eton, or any of them,

" other than what is prescribed and appointed to be " used in and by the said book." The 24th section enacts, "That the several good laws and statutes of " this realm, which have been formerly made and " are now in force, for the uniformity of prayer and " administration of the sacraments within this realm " of England and places aforesaid, shall stand in full " force and strength, to all intents and purposes " whatsoever, for the establishing and confirming of " the said book," that is, the present Prayer Book.

Among these laws, to which reference has been made in this statute, for the uniformity of prayers and the administration of the sacraments, it may be expedient to refer to the 14th canon of the Canons of 1603, by which it has been provided, that "All " ministers likewise shall observe the orders, rites, " and ceremonies prescribed in the Book of Common " Prayer, as well in reading the Holy Scriptures and " saying of prayers, as in administration of the sacra- " ments, without either diminishing in regard of " preaching or in any other respect, or adding any- " thing in the matter or form thereof." It will be observed that this canon is as explicit against additions as against diminutions, and that the canon refers not merely to the words of the service, but to the orders, rites, and ceremonies prescribed by the Prayer Book.

I now beg to refer your Lordships to the 3rd section of 1 Elizabeth, c. 2., which is Elizabeth's Act of Uniformity. It enacts, "That all and singular minis- " ters in any cathedral or parish church, or other " place within this realm of England, Wales, and " the marches of the same, or other the Queen's " dominions, shall, from and after the Feast of the " Nativity of Saint John Baptist next coming, be " bounden to say and use the matins, evensong, " celebration of the Lord's Supper, and administra- " tion of each of the sacraments, and all the common " and open prayer, in such order and form as is " mentioned in the said book, so authorized by Par- " liament, in the said fifth and sixth years of the " reign of King Edward the Sixth; with one altera- " tion or addition of certain lessons to be used on " every Sunday in the year, and the form of the " Litany altered and corrected, and two sentences " only added in the delivery of the sacrament to the " communicants, and none other or otherwise;" that is to say, that all ministers are to say and use all the common and open prayer in such order and form as is mentioned in the Prayer Book of 5 & 6 Edward VI., with certain specified alterations and additions, "and none other or otherwise." The fourth section enacts, "That if any manner of parson, vicar, or " other whatsoever minister, that ought or should " sing or say common prayer mentioned in the said " book, or minister the sacraments, from and after " the Feast of the Nativity of Saint John Baptist next " coming, refuse to use the said common prayer or " to minister the sacraments in such cathedral or " parish church, or other places, as he should use " to minister the same, in such order and form as " they be mentioned and set forth in the said book, " or shall wilfully or obstinately standing in the " same, use *any other* rite, *ceremony*, order, form, or " manner of celebrating of the Lord's Supper, openly " or privily, or matins, evensong, administration of " the sacraments, or other open prayers than is men- " tioned and set forth in the said book, . . . or " shall preach, declare, or speak anything in the " derogation or depraving of the said book, or any- " thing therein contained, or of any part thereof, and " shall be thereof lawfully convicted according to the " laws of this realm, by verdict of twelve men, or by " his own confession, or by the notorious evidence of " the fact, shall lose and forfeit to the Queen's High- " ness, her heirs and successors, for his first offence " the profit of all his spiritual benefices or promotions " coming or arising in one whole year next after " his conviction; and also that the person so con- " victed shall, for the same offence, suffer imprison- " ment by the space of six months, without bail or " mainprise." This section, my Lords, applies to proceedings by indictment, a course which has not been adopted in the present case. But I have read it in order to illustrate my general proposition, that any addition whatsoever to the order and form prescribed in the Prayer Book is a violation of the Act of Uniformity. This section is directed not merely against any other order and form of service, but also against any other rite or *ceremony*.

The 23rd section of this statute enacts, "That all and " singular archbishops and bishops, and every of their " chancellors, commissaries, archdeacons, and other " ordinaries, having any peculiar ecclesiastical " jurisdiction, shall have full power and authority " by virtue of this Act, as well to inquire in the " visitation, synods, and elsewhere within their " jurisdiction, at any other time and place, to take " accusations and informations of all and every the " things above mentioned, done, committed, or per- " petrated within the limits of their jurisdiction and " authority, and to punish the same by admonition " excommunication, sequestration, or deprivation, " and other censures and process in like form, as " heretofore hath been used in like cases by the " Queen's ecclesiastical laws." This section applies to all the things before mentioned. Therefore it applied to all violations of the enactment in the third section, that ministers shall say and use the service in the order and form mentioned in the Prayer Book, and none other or otherwise; and it enabled the Ecclesiastical Courts to punish all such violations by any ecclesiastical punishments which they might select, including admonition, the punishment prayed for in the Articles in the present case. And under the 24th section of Charles II.'s Act of Uniformity, this section applies in like manner to all violations of that Act.

These are the principal provisions of the enactments for the maintenance of uniformity in the performance of divine worship.

I now propose to direct your Lordships' attention to the decisions of the courts of law on the subject of uniformity.

The first is the case of Newbery *v.* Goodwin (1 Phillimore, p. 282), which was a proceeding for, among other things, omitting certain words in reading the Lessons. Sir John Nicholl says: "The " law directs that a clergyman is not to diminish in " any respect or to add to the prescribed form of " worship. Uniformity in this respect is one of the " leading and distinguishing principles of the Church " of England. Nothing is left to the discretion and " fancy of the individual. If every minister were to " alter, omit, or add according to his own taste, this " uniformity would soon be destroyed; and though " the alteration might begin with little things, yet it " would soon extend itself to more important changes " in the public worship of the Established Church " and even in the Scriptures themselves. The most " important passages might be materially altered " under the notion of giving a more correct version " or omitted altogether as unauthorized interpo- " lations."

I do not know whether your Lordships have been supplied with the Second Report of the Ritual Commissioners. Your Lordships will find it very useful in this argument, because I shall have occasion to refer your Lordships to what occurred in the Court of Arches.

The Lord Chancellor.—For what purpose do you refer to it?

Mr. Stephens.—It will save a considerable amount of your Lordships' time if I may be allowed to refer to particular passages of my argument in the Court below. The book has been published by the authority of the learned Judge, because he is one of the Commissioners.

Lord Westbury.—You desire merely to refer us to passages that were cited in the Court below?

Mr. Stephens.—That is all. It will very much

rten my argument, otherwise I should have to
:py your Lordships' time for several days.

The Lord Chancellor.—We have not been supplied
:i a copy of the Report, but you can refer to the
:s at present.

Mr. Stephens.—I will first refer your Lordships
page 62 of the Second Report of the Com-
sioners on Ritual. Your Lordships will there
a report of a judgment or *dictum* of the Court
Queen's Bench upon an application made by the
pondent Mr. Mackonochie, for a prohibition ; when
d Chief Justice Cockburn said, "The question is,
whether when an Act of Parliament says that in
he administration of the sacrament or in the
erformance of any other rite of the Church, the
inister shall conform strictly to the directions of
he Prayer Book, if he does something not con-
ained in those directions, anybody can say that
hat is not a matter for spiritual cognizance, and
whether that is not such a departure as to con-
stitute an offence. You may introduce anything
nto the administration of the rites of the Church,
nd then say, because it is something more than is
njoined, and is not in terms prohibited, therefore
t is not an offence. I take it that what the Act
f Parliament meant was, that persons should not
ollow their own imaginations or judgments and
wills in these matters, but should conform to the
directions which are given in the Book of Common
Prayer."

Sir William Erle.—What was the specific fact
ich that applied to ?

Mr. Stephens.—The applicant wanted to restrain
proceedings in the Ecclesiastical Court, alleging
t the Ecclesiastical Court had no jurisdiction.

Sir William Erle.—In respect of all these
arges ?

Mr. Stephens.—Yes, in respect of all these
arges. I do not know whether your Lordships
ve before you Moore's Report of the case of Wester-
n *v.* Liddell. It will very much contribute to the
ving of your Lordships' time if you have that book.
is a separate publication, and is generally called
e Knightsbridge case.

Lord Chelmsford.—Is it not in Mr. Moore's
:ports ?

Mr. Stephens.—It is not. Your Lordships will find in
r. Moore's special report, page 187, that the Judicial
ommittee said : "In the performance of the services,
rites, and ceremonies ordered by the Prayer Book,
the directions contained in it must be strictly
observed, that no omission and no addition can be
permitted." If this statement of law be correct,
is conclusive respecting the points at issue in the
esent appeal.

There are a number of directions as to standing
d kneeling in the Communion Service : and if these
rections are strictly complied with, without addition
omission, there can be no kneeling down and
anding up again at particular parts of the Con-
ecration Prayer. If the lighted candles were used
r lighting the church they might claim to come
ithin the class of articles which, being consistent
ith and subsidiary to the service, are not forbidden ;
t if they are not burnt for the purpose of giving
ght but as part of the service—if they are used in
ie Communion Service to symbolise that "Christ is
the true light of the world," they become part of the
rformance of the service in which, according to Lid-
ll and Westerton, no omission and no addition can be
rmitted. In Moore's Report page 171, the Judicial
ommittee held that both of Edward's prayer books
xcluded crosses from use in the services. They say :
But although their Lordships are of opinion that the
law did not require the removal from churches of
crosses, merely as such, both Books of Common
Prayer had excluded them from use in the services.
They were no longer to be employed, and nothing
is more probable, therefore, than that if they could
be turned to any profit, they would be made the
subject either of sale or robbery, and that in the
popular disturbances which accompanied the great
change in the religion of the nation, and in many
cases anticipated and outran the acts of the govern-
ment, crosses would share the fate of images."

Candles are not mentioned in Edward's prayer books any more than crosses ; therefore the candles must be excluded from use in the services simply by the omission of any directions for their use ; and Mr. Mackonochie's using them would, in the absence of such directions be an alteration of the prescribed order and form.

I may remind your Lordships that in Liddell and Westerton, the Judicial Committee would not allow any lace or embroidery to be added to the "fair white linen cloth" placed upon the communion table at the time of the communion. Their Lordships say at page 188 of Moore's Report: "The last question is "with respect to the embroidered linen and lace "used on the communion table at the time of the "ministration of the Holy Communion. The rubric "and the canon prescribe the use of a fair white "linen cloth, and both the learned judges in the "court below have been of opinion that embroidery "and lace are not consistent with the meaning of "that expression, having regard to the nature of "the table upon which the cloth is to be used. "Although their Lordships are not disposed in any "case to restrict within narrower limits than the "law has imposed, the discretion which within "those limits is justly allowed to congregations by "the rules both of the Ecclesiastical and the Common "Law Courts, the directions of the rubric must be "complied with ; and, upon the whole, their Lord-"ships do not dissent from the construction of the "rubric adopted by the present decree upon this "point ; and they must, therefore, advise Her Majesty "to affirm it." Whether the fair white linen cloth has lace or embroidery upon it, was in the abstract a matter of very little importance ; but the principle that no addition or omission could be permitted to the directions contained in the Prayer Book, compelled the Judicial Committee to hold, that the lace and embroidery were unlawful.

These principles, my Lords, have been recognised by the learned judge in the court below in the case of incense. His Lordship has decided that the use of incense during the celebration of the Holy Communion is unlawful. At page 79, line 43, of the Joint Appendix his Lordship says : "Incense certainly "was in use in the Church of England in the time "of Edward the Sixth's first prayer book." At page 80, line 12, his Lordship observes that the use of incense is "an ancient, innocent, and pleasing custom." At page 80, line 1, his Lordship says : "The use of "incense during the celebration of the Eucharist "is not directly ordered in any prayer book, "canon, injunction, formulary, or visitation article "of the Church of England since the Reformation." At page 80, line 6, his Lordship states : "It is not, "however, necessarily subsidiary to the celebration "of the Holy Communion, and it is not to be found "in the rubrics of the present Prayer Book, which "describe with considerable minuteness every out-"ward act which is to be done at that time. To "bring in incense at the beginning of or during the "celebration and remove it at the close of the cele-"bration of the Eucharist, appears to me a distinct "ceremony, additional and not even indirectly incident "to the ceremonies ordered by the Book of Common "Prayer." His Lordship considers it to be a distinct and additional ceremony ; and therefore that it is unlawful.

Now, I submit to your Lordships that the like reasons are applicable to the ceremonies of lights and kneeling ; and your Lordships will perhaps bear in mind during the entire of this argument, that the learned judge admits as to lights that there is no express direction respecting them in the rubrics ; or in the Acts of Uniformity ; or in the Canons of 1603.

The Archbishop of York.—Where is that ?

Mr. Stephens.—At page 82, line 17, of the joint Ap-

pendix, where it is stated: 'There is no express direc- " tion in the rubrics, or in the Statutes of Uniformity, " or in the Canons of 1603, for the use of lights at " all on the holy table." Then at page 77, line 33, his Lordship states in respect to kneeling that " the " rubric does not give precise directions that the " celebrant himself should kneel at the times when " it appears that Mr Mackonochie does kneel."

From the time of the first Act of Uniformity of Edward VI. down to the present time the successive Acts of Uniformity have always been interpreted by the authorities who had to administer them as prohibiting all additional ceremonies – all additions to, or alterations of the order and form prescribed by the Prayer Book. During the early part of this period the best evidence of the interpretation placed upon the Acts of Uniformity will be found in the visitation articles of the different archbishops and bishops and other ordinaries. I have already pointed out to your Lordships that, by the 23rd section of Elizabeth's Act of Uniformity, the archbishops, bishops, and other ordinaries had to carry out the provisions of the Act of Uniformity, which only re-enacted the 12th section of Edward's first Act of Uniformity. I refer your Lordships now to 1 Cardwell's Documentary Annals, page 93. Bishop Ridley, in the Injunctions which he issued upon his visitation of the diocese of London in 1550, enumerates a number of ceremonies previously practised in the mass, and prohibits their being done; and then he sums up his directions in the following terms: " And finally, that the minister, in time of the " Holy Communion, do use only the ceremonies " and gestures appointed by the Book of Common " Prayer, and none other, so that there do not " appear in them any counterfeiting of the Popish " mass." Bishop Ridley in this Injunction declares his object to be "that there should be no counterfeiting " of the Popish mass." But the prohibition of other ceremonies and gestures is not limited to those which counterfeit the Popish mass. The minister is to use *only* the ceremonies and gestures appointed by the Book of Common Prayer, and none other. In Elizabeth's reign, and subsequently, we find archbishops and bishops placing the like construction on Elizabeth's Act of Uniformity; the clauses of which were most of them verbatim the same as those in the first Act of Uniformity.

In the Second Report of the Ritual Commissioners, page 59, your Lordships will see that in my argument in the court below I quoted several extracts from the Visitation Articles of Archbishops Parker, Grindal, and Laud, and Bishop Andrewes. I also gave references to extracts from the articles of Archbishops Bancroft and Abbott, all being to the same effect, viz., that there was to be no addition or omission either in the words of the service or in the ceremonies. In the Second Report of the Ritual Commissioners, page 61, it will be found that I quoted an inquiry of Bishop Cosin in 1662, " Doth the clergyman use any other " words or form than what is prescribed in the Book " of Common Prayer?" and I also quoted in the same page a letter of Archbishop Sheldon's in 1670, directing the clergy "to perform the service without addition " to or diminishing from the same, or varying either " in substance or ceremony from the order and method " which by the Prayer Book is set down."

The Ritual Commissioners have reprinted in the Appendix to their Second Report a great many sets of visitation articles of different Archbishops and Bishops, extending from Elizabeth's reign to the beginning of the 18th century, from which I might quote a very large number of inquiries as to uniformity, all to the like effect as those which I quoted in the court below, and to which I have referred your Lordships. But the quotations to which I have already referred seem to me sufficient for the period from Elizabeth to Charles II., and I shall therefore only make one additional quotation, from the Visitation Articles of Archbishop Sancroft in the reign of James II. That will be found in the Second Ritual Report, page 654. Archbishop Sancroft inquires in 1686 (tit. 2. art. 7): " Doth your parson " vicar, or curate read divine service on all Sundays " and holy days, and the Litany at least on every Wed- " nesday and Friday, and publicly administer the Holy " Sacrament of Baptism and the Eucharist, and per- " form all other ministerial offices and duties in such " manner and form as is directed by the Book of " Common Prayer lately established, and the Act of " Uniformity therewith published, and the three offices " before mentioned, without addition, diminution, or " alteration?"

I will now respectfully direct your Lordships' attention to the question of the *lighted candles*. At the Joint Appendix, page 7, line 18, with reference to the lighted candles, the 5th article states, that on certain specified days Mr. Mackonochie used in his church " lighted candles on the communion table, during the " celebration of the Holy Communion, at times when " such candles were not wanted for the purpose of " giving light, and permitted and sanctioned such " use of lighted candles." At page 19, line 18, of the Joint appendix, the 5th paragraph of the responsive plea states, that this "is in part untruly empleaded, " for the party proponent alleges that on the said " three Sundays and Christmas Day, in the said 5th " article mentioned the said lighted candles were not " placed on the Communion table, but upon a narrow " moveable ledge of wood resting on the said table, " and that the said candles were so placed and kept " lighted not during the celebration of the Holy Com- " munion only, as falsely suggested in the said 5th " article, but also during the whole of the reading of " the Communion Service, including the Epistle and " Gospel, and during the singing after the reading of " the Nicene Creed, and during the delivery of the " sermon." There is, however, no substance in these contradictions. The lighted candles are not less upon the table, because a ledge of wood is interposed between the candles and the table; just as a loaf is said to be on the table when in fact there is a plate between the loaf and the table. " The celebration of the communion" means the whole of the communion office; and therefore the statement in the articles does not differ from that in the responsive plea. The responsive plea is, therefore, substantially an admission of the charge as to the lighted candles in the articles.

The learned judge has decided that it is lawful to have lighted candles on the Communion table during the Communion Service, because this practice is authorized by "a certain Injunction in the reign of " Edward VI." Now, the Injunction relied upon by the learned judge is to be found in 1 Cardwell's Documentary Annals, page 7, and likewise in the Joint Appendix, page 84, line 18: " And shall suffer from henceforth no torches" (the preceding part has no reference to the present case, because it applies to images), "nor candles, tapers, or images of wax to " be set afore any image or picture, but only two " lights upon the high altar, before the Sacrament, " which, for the signification that Christ is the very " true light of the world, they shall suffer to remain " still." The learned judge identifies these lights upon the high altar before the sacrament, with the two lights ordered in a canon of Archbishop Walter Reynolds, published in Lyndwood, page 236, and given in the Joint Appendix, page 92, line 18: " Et " tempore quo missarum solennia peraguntur, accen- " dentur duæ candelæ, vel ad minus una."

The Lord Chancellor.—What is the date of Archbishop Walter? What is the meaning of that reference to Walterus?

Mr. Stephens.—It is Walter Reynolds. The prelates are frequently referred to in Lyndwood by their Christian names.

The Lord Chancellor.—What is the date of Archbishop Reynolds?

Mr. Stephens.—About 1322; and his canons are in Lyndwood. This Injunction, according to the

learned judge, related to two lights to be placed on the high altar during mass. It is sufficient for my argument that this canon was in force before the reign of Edward VI. The Injunction of Edward VI. was issued in August 1547, the first year of his reign, while the Six Articles Act, (31 Henry VIII. c. 14,) remained unrepealed, and about 17 months before the passing of the first Act of Uniformity. These dates are important.

The Judicial Committee of the Privy Council, in the case of Westerton and Liddell, observed with reference to these Injunctions of 1547 (Moore, page 166): "The object of these injunctions appears to have been "to abolish the worship or superstitious veneration of "images and relics, but they left entirely untouched "the service of High Mass, and made no declaration "as to the nature of the Sacrament then administered."

These two lights at mass were closely connected with the Roman Catholic doctrine, as to Christ's presence *in* the elements. At first sight, the signification assigned to these lights, that "Christ is the light of the "world," seems perfectly innocent; but if that were the whole meaning, I ask, why should these lights be used at mass and at mass only? They were clearly intended to signify that Christ, the light of the world, was present *in* the elements, and was offered as a sacrifice *in* the mass.

In the Joint Appendix, page 37, line 26, the learned judge quotes the canons of the Council of Trent, which enumerates the lights among the ceremonies of the mass—"ceremonias, item adhibuit ut [these are the "instances of ceremonies] mysticas benedictiones, "lumina, thymiamata, vestes, aliaque id genus "multa, ex apostolicâ disciplinâ et traditione: quo "et majestas tanti sacrificii commendaretur, et "mentes fidelium per hæc visibilia religionis et "pietatis signa ad rerum altissimarum, quæ in hoc "sacrificio latent, contemplationem excitarentur." Therefore, according to the Roman Catholic Church, lights as well as incense and vestments are the appropriate accompaniments of the sacrifice of the mass.

The learned judge has decided that this Injunction of Edward VI. in 1547 as to lights, is now in force so as to authorize having lighted candles in the daytime upon the communion table, during the Communion Service of the Reformed Church of England. But I submit to your Lordships that there is a fundamental distinction between (1) a communion table and an altar; and between (2) the Communion Service and the mass;—which makes it impossible to support the use of lighted candles upon the holy table during the Communion Service by virtue of a pre-Reformation Injunction, with reference to what?—the altar and the mass.

Great importance has been attached to this substitution of the communion table for an altar, both by Sir Herbert Jenner Fust in the case of Faulkner and Litchfield, and by the Judicial Committee in Liddell and Westerton. Sir Herbert Jenner Fust says, in 1 Robertson's Reports, pages 218–221: "I think I may now assume the fact that at the time "of the Reformation this was the usual form of altars "in most churches—they were certainly made of "stone, they were fixed and immoveable, and the "generality of them were in the form of the tombs "of the martyrs. Such was the description of altar "which was to be got rid of at this time, in order to "remove as far as possible all those superstitious "notions which attached to the performance of those "services in the Church of Rome which were con-"nected with the doctrine of transubstantiation, or "the change of the elements of the Lord's Supper, "as that was one of the principal points upon which "the Church of England separated from that of "Rome. At the commencement of the Reformation "alterations were made in the performance of the "service to a certain extent, but not to any great "extent at that time. The mass continued to be "performed during the time of Henry VIII., and also "for the first two years of the reign of Edward VI. "We find by his Prayer Book set forth in 1549 the "service thus described:—'The Supper of the Lord "'and the Holy Communion, commonly called the "'Mass,' and the word 'altar' in different parts of "that book. In the second book of Edward VI., set "forth in 1552, an alteration was made,—a very "material alteration. By it the service was described "as 'The order for the administration of the Lord's "'Supper on the Holy Communion,' leaving out "therefore, altogether the latter part of that con-"tained in the first Prayer Book, commonly called "the Mass. The second book then went on to say: "'The table, having at the communion time a fair "'white linen cloth upon it, shall stand in the body "'of the church, or in the chancel, where morning "'prayer and evening prayer be appointed to be "'said;' and the directions, as it will presently "appear, in the present rubric are substantially the "same. Again, in the Prayer Book of 1549, the "priest is directed to stand 'humbly before the midst "of the altar,' and say the Lord's Prayer, &c. In "that of 1552 the priest is directed to stand 'at the "north side of the table.' Now, the word 'altar' "occurs in several other parts of the first Prayer "Book; the minister is said to set the bread and "wine on the 'altar'; again, 'the priest turning "'him toward the altar.' After the Consecration "Prayer the priest is still to turn to the 'altar,' "but without any elevation or showing the sacra-"ments to the people. Again, on Wednesdays and "Fridays, &c., the priest shall say all things at the "'altar.' In the bread there is an alteration made, "and it is a point to which the Court must advert; "the bread is declared to be bread. There is some "alteration in the form of the bread which was re-"ceived by the people in the sacrament. It was, "according to the first book, to be fashioned after the "manner of unleavened bread, 'and round as it was "'afore;' but in the second Prayer Book the direc-"tions run thus: 'And to take away the superstition "'which any person hath or might have in the bread "'and wine, it shall suffice that the bread be such as "'is usual to be eaten at the table with other meats.' "Now, here it does appear to me impossible to doubt "what the meaning of the word 'table' was as used "in the second Prayer Book, in reference to the "bread which is to be taken on this occasion, that it "shall be such as is 'eaten at table with other meats.' "Can the word 'table' mean anything but that table "at which meals are usually eaten? The expres-"sion 'bread' usually 'eaten with other meats' neces-"sarily implies it. It was not to be such as was "received before 1549, but it should be bread such as "is commonly used at tables. It appears, therefore, "to me that these alterations throw a very important "light upon the meaning of the word 'table' which "is substituted for 'altar' in these several portions "of the Prayer Book, and it is to be observed that "the word 'altar' occurs nowhere in the rubric of "the second book of prayer of Edward VI., although "it is used as well as the word 'table' in that book "published in 1549."

The question that Sir Herbert Jenner Fust had to decide was, whether the communion table might be of stone like an altar; or must necessarily be of wood like an ordinary table. But his observations are equally pertinent to the present question, whether the communion table of a Protestant church may have lighted candles upon it at the communion, like a Roman Catholic altar. A table with lighted candles upon it in broad daylight is not a table "such as," using the expression of the learned judge, "meats are usually eaten at."

The Judicial Committee, in Westerton and Liddell, also attach great importance to the difference between an altar and a table (Moore, page 176). Their Lordships say: "The Appellants, in their "pleadings, term these tables 'altars or com-"'munion tables,' and in the argument they have "referred to two recent statutes in which the word "'altar' is used to signify the 'communion table.' "When the same thing is signified, it may not be

" of much importance by what name it is called, but " the distinction between an 'altar' and a 'commu- " 'nion table' is in itself essential and deeply founded " in the most important difference in matters of faith " between Protestants and Romanists, namely, in the " different notions of the Lord's Supper which pre- " vailed in the Roman Catholic Church at the time " of the Reformation, and those which were intro- " duced by the Reformers. By the former it was " considered as a sacrifice of the body and blood " of the Saviour. The altar was the place on which " the sacrifice was to be made, the elements were to " be consecrated, and, being so consecrated, were " treated as the actual body and blood of the victim. " The Reformers, on the other hand, considered the " Holy Communion not as a sacrifice, but as a feast " to be celebrated at the Lord's table, though as to " the consecration, of the elements and the effect of " this consecration and several other points, they " differed greatly among themselves." Then, after quoting some authorities with which I need not trouble your Lordships, their Lordships state (Ibid— 179): "Such then, as regards its form, is the " Roman Catholic altar—a stone structure fixed in " the church and immoveable, with a plane surface or " mensa on which the unbloody sacrifice (sacrificium " incruentum) may be offered; on which the host and " the cup ('Hostia et calix') may be placed with a " crucifix, and two candlesticks as essential adjuncts " to it."

In Westerton and Liddell, as well as in Faulkner and Litchfield, the question was, whether the communion table ought to be of stone like an altar. In the present case, the question is, whether lighted candles, which are essential adjuncts to an altar, may be lighted and used as a part of the celebration of the Lord's Supper upon a communion table. Their Lordships in Westerton and Liddell then refer to the difference between Edward's first and second Prayer Books and the Articles of 1562, on the Lord's Supper, and at page 181 of Moore they proceed thus: " This change in the view taken of the sacrament " naturally called for a corresponding change in the " ancient altar. It was no longer to be an altar of " sacrifice, but merely a table at which the communi- " cants were to partake of the Lord's Supper." At pages 183 and 184, with reference to Elizabeth's Injunctions they say: "These Injunctions plainly " show that the Communion of the Lord's Supper " was to be held at a table, as distinguished from an " altar, a table in the ordinary meaning of that term; " that as by the rubric the bread used was to be 'the " ordinary bread eaten at table with other meats,' so " the table was to be of the character of those " employed on such occasions, that it was not only to " be moveable, but was from time to time to be " moved. The 82nd Canon of 1604, that which is " now in force, introduces no material alterations; " it assumes the existence in all churches of convenient " and decent tables for the celebration of the Holy " Communion, and provides that they shall be kept " in good repair. It orders that the table be covered " in time of divine service with a carpet of silk, or " other decent stuff thought meet by the ordinary, " and at the time of the ministration with a fair " linen cloth, as becometh that table. Since this " period no alteration has been made in the law with " respect to the nature of the table to be used. The " rubric of the present Prayer Book provides only " that at the communion time the table, having a fair " white linen cloth upon it, shall stand in the body of " the church or cancel, where morning and evening " prayers are appointed to be said, and the priest is " to commence the service standing at the north side " of the table. The term 'altar' is never used to " describe it, and there is an express declaration at " the close of the service against the doctrine of " transubstantiation, with which the ideas of an altar " and sacrifice are closely connected."

All these passages show that, in the opinion of the Judicial Committee in Westerton and Liddell, the Lord's Supper was to be celebrated as a feast with a table of the same kind and covered in the same manner as is commonly used at feasts, and with bread of the same kind as was ordinarily eaten with other meats. Now, is it consistent with these passages that the feast should be celebrated in the daytime with lighted candles on the table?

These principles have been lately applied by the Judicial Committee in the case of Parker and Leach, 1 Law Reports, Privy Council Appeals, p. 326. One of your Lordships presided on that occasion, and said: " In a Roman Catholic church there is an altar or " place where the priest offers sacrifice. In a Pro- " testant church there is no altar in the same sense, " but there is a communion table on which bread " and wine are placed, that the parishioners may " come round it to partake of the sacrament, the " Supper of our Lord. It is impossible to derive " from language applicable to a Roman Catholic " altar a conclusion of law applicable to a Protestant " church, which conclusion cannot be drawn unless " you hold the communion table to be in all respects " equivalent to the altar of a Roman Catholic church." These two sentences are really the essence of all the reports upon this point. I submit that in like manner, in the present case, it is impossible to deduce from an Injunction as to how the mass is to be celebrated at a Roman Catholic altar, any conclusion as to the celebration of the Communion at a Protestant communion table.

But, apart from these general considerations, it is clear that this Injunction is not in force either directly or indirectly.

I will first deal with the question whether it is in force indirectly. I have not been able to discover with certainty from the judgment of the learned judge, whether he considers that these Injunctions are themselves still in force directly; or whether he relies upon the rubric respecting ornaments which immediately precedes the order of morning prayer. In the Joint Appendix, p. 82, line 17, his Lordship says: " There is no express direction in the rubrics, or in " the Statutes of Uniformity, or in the Canons of 1603, " for the use of lights at all on the holy table, nor " is there in these documents, any express prohibition " of this ornament of divine service; and, adhering " to the principle which has guided my judgment in " the matters of the elevation, the mixing of water " with wine, and of the incense, it becomes my duty " to consider whether the use of lights on the holy " table falls under the category of things indirectly, " or by necessary implication, prohibited upon the " grounds which have been stated, or whether it be " lawful, either as indirectly, ordered or innocently " subsidiary to divine worship. But there is also " another consideration peculiar to this subject, " which must in some degree distinguish the treat- " ment of this ornament from that which the others " have received, namely the important consideration " whether the use of light has not been ordered by " competent authority, and whether that order must " not, upon legal principles of construction, be deemed " a part of the present law of the church." At a subsequent stage of the Judgment his Lordship says, with reference to certain articles published by Bishop Burnet as having been issued in Edward VI.'s reign, and after Edward's first book ——

Lord Chelmsford.—The learned judge speaks as to what the rubric directs—and perhaps you had better read that passage.

Mr. Stephens.—I am obliged to your Lordship, I ought to have read it. " The rubric directs that such " ornaments of the church and the ministers thereof " shall be retained and be in use as were in this " Church of England by the authority of Parliament " in the second year of the reign of King Edward VI."

Lord Chelmsford.—Is there any Act of Parliament which gives validity to the Injunction of Edward VI.?

Mr. Stephens.—None, as I contend.

Mr. James.—I do not admit that.

Lord Westbury.—Do you contend that there is?

Mr. James.—Certainly. I should say they are perfectly valid at the present day.

Lord Chelmsford.—I thought it important that this should be read, because it referred to the authority of Parliament, and not to the Injunctions.

Mr. James.—I will contend that the Injunctions were issued with the authority of Parliament.

Mr. Stephens.—I will dispose of that contention very satisfactorily, even to my learned friend. I now refer your Lordships to the Joint Appendix, page 89, line 9: "It is clear, however, that these "articles (perhaps visitation articles, and only "binding, like those of Ridley, in 1550, if at all, in "a particular diocese) cannot affect the question of "whether lights were an ornament in use in this "Church of England by authority of Parliament in "the second year of the reign of King Edward VI."

The Lord Chancellor.—What articles is the learned judge speaking of there?

Mr. Stephens.—Certain Visitation Articles published by Burnet. I do not think that anything turns upon those Visitation Articles.

Lord Chelmsford.—The articles are articles of the year 1548–9—Visitation Articles for the Diocese of Canterbury in the second year of Edward VI.

Mr. Stephens.—Yes, my Lord. The inquiry is made whether they suffer any torches, candles, tapers, ro any other lights to be in the churches, but only the two lights before the high altar. I was going to observe, that his Lordship nowhere in his judgment pronounces any opinion affirmative or negative upon the question, whether lighted candles are authorized by the rubric relating to ornaments—the rubric to which Lord Chelmsford has referred; and in finally stating his conclusion in favour of the lawfulness of the lights upon the altar, his Lordship seems to treat these Injunctions of Edward VI. as still in force, and not to rely upon the ornament rubric in reference to ornaments. In p. 95 of the Joint Appendix, line 1, his Lordship says: "Inasmuch, therefore, as I think, that "the Injunctions which order these two lights were "issued under statutable authority, and have not been "repealed by the like authority; inasmuch as they are "not emblematical of any rite or ceremony rejected by "our church at the time of the Reformation; inas-"much as they are primitive and catholic in their "origin, evangelical in their proper symbolism, "purged from all superstition and novelty by the "very terms of the Injunction which ordered their "retention in the church, I am of opinion that it is "lawful to place two lighted candles on the Holy "Table during the time of the Holy Communion 'for "'the signification that Christ is the very true light "'of the world.'"

Under these circumstances I venture to submit that the Injunction of Edward VI. as to two lights before the sacrament is, first, not within the rubric respecting ornaments; and, secondly, that the Injunction is not itself now in force.

As to the first point, that the Injunction is not within the rubric as to ornaments, I will refer your Lordships to Moore, p. 156, where it is clearly settled by the decision of the Judicial Committee in Liddell and Westerton, that this rubric referred exclusively to ornaments the use of which was prescribed by the first Prayer Book of Edward VI.; and I need hardly mention to your Lordships that neither in the first Act of Uniformity——

The Lord Chancellor.—Will you be kind enough to repeat that?

Mr. Stephens.—That the rubric respecting ornaments referred exclusively to ornaments, the use of which was prescribed by the first Prayer Book of Edward VI.

Lord Westbury.—Are those the words of the judgment?

Mr. Stephens.—I am going to read them, and I believe that they are the words of the judgment, at p. 156 of Moore. Perhaps I may mention to your Lordships in reference to candlesticks, that neither in the first or second books of Edward, nor in the book of Elizabeth, nor in the Prayer Book of Charles II., now in force, is the word "candlestick" to be found, or any directions for the use of candles or candlesticks; and the like observations apply to all the Acts of Uniformity. Their Lordships, in Liddell and Westerton, say: "The rubric is in these "words: 'And here it is to be noted that such orna-"'ments of the church and of the ministers thereof, at "'all times of their ministration, shall be retained and "'be in use as were in this Church of England, by "'authority of Parliament, in the second year of the "'reign of King Edward the Sixth.' Dr. Lushington "was of opinion that by the true construction of "these words reference must be had to the Act of 2nd "and 3rd Edward VI., and the Prayer Book which "it established, for the purpose of determining what "ornaments were thereby sanctioned, but he was "perplexed by the difficulty that although there were "words in that Prayer Book describing the ornaments "of the ministers, there were none which applied to "ornaments of the Church, in his understanding of "this expression. Their Lordships, after much con-"sideration, are satisfied that the construction of this "rubric which they suggested at the hearing of the case "is its true meaning, and that the word 'ornaments' "applies, and in this rubric is confined, to those "articles the use of which in the services and minis-"tration of the Church is prescribed by the Prayer "Book of Edward VI."

If the rubric is confined to the ornaments prescribed by the first Prayer Book of Edward VI., it cannot sanction ornaments not mentioned in that book, but merely mentioned in some Injunctions issued two years before the enactment of the first Prayer Book. Their Lordships, after quoting some authorities for explanation of the word "ornaments," say, at p. 157 of Moore: "When reference is had to "the first Prayer Book of Edward VI., with this "explanation of the term 'ornaments,' no difficulty "will be found in discovering, amongst the articles "of which the use is there enjoined, ornaments of "the church, as well as ornaments of the minister. "Besides the vestments differing in the different "services, the rubric provides for the use of an "English bible, the new Prayer Book, a poor man's "box, a chalice, a corporas, a paten, a bell, and some "other things." On the next page their Lordships say: "After the overthrow of Protestantism by Queen "Mary, and its restoration on the accession of Queen "Elizabeth, a great controversy arose between the "more violent and the more moderate Reformers as "to the Church Service which should be re-estab-"lished, whether it should be according to the first "or according to the second Prayer Book of Ed-"ward VI. The Queen was in favour of the first, "but she was obliged to give way, and a compromise "was made by which the services were to be in "conformity with the second Prayer Book, with "certain alterations; but the ornaments of the church, "whether those worn or those otherwise used by the "minister, were to be according to the first Prayer "Book." Your Lordships, I hope, will excuse my reiterating that among those ornaments there is no trace of candlesticks, or any directions for their use, either in the first Prayer Book of Edward VI., or in any subsequent Prayer Book or Act of Uniformity.

After stating the terms of the proviso in Elizabeth's Act of Uniformity and of the rubric in Elizabeth's Prayer Book, the Judicial Committee proceed to say, at page 159 of Moore: "The rubric to the "Prayer Book of January 1st, 1604, adopts the "language of the rubric of Elizabeth. The "rubric to the present Prayer Book adopts the "language of the statute of Elizabeth; but they "obviously mean the same thing, that the same "dresses and the same utensils or articles which "were used under the first Prayer Book of Edward "VI. may still be used. None of them, therefore, "can have any reference to articles not used in the "churches, but set up, in churches as ornaments in "the sense of decorations."

The phrase "used under the first Prayer Book of

Edward VI.," is sometimes alleged to mean not used under the authority of the first Prayer Book, but used at the time when the first Prayer Book was in force, so that all ornaments lawfully in use in the service, at the time when the first Prayer Book of Edward VI. was passed would be authorized by this rubric. The intention, it is said, "was to revert to the state "of law, when the first Prayer Book of Edward VI. "was in use by authority of Parliament." But it is not denied, that this interpretation of the phrase "used under the first Prayer Book," is inconsistent with the previous declaration of their Lordships in this very case, namely, that the rubric was confined to the articles prescribed by the first Prayer Book of Edward VI.

The Lord Chancellor.—If it could be shown that there was any parliamentary authority in the first year of the reign of King Edward VI., although it may not be in the Prayer Book, would not that be sufficient?

Mr. Stephens.—Clearly not; and I will prove it presently, beyond all manner of doubt.

Lord Westbury.—You say the Judicial Committee, in Westerton and Liddell, construed the rubric as meaning no more than to authorize such ornaments as were prescribed by the first Prayer Book of Edward VI.; therefore they held the authority of Parliament to mean that authority under which the Prayer Book had been issued.

Mr. Stephens.—Certainly, my Lord.

Lord Westbury.—Therefore you say that it excludes any other statute, any other parliamentary authority?

Mr. Stephens.—Yes, my Lord, I do. That the Judicial Committee regarded the rubric as referring exclusively to the ornaments mentioned in the first book, and not including any canons or injunctions made at an earlier period, appears from their subsequent observations. They declined to discuss whether certain canons passed previously had parliamentary authority in the reign of Edward VI. At page 161 they say: "As, however, their Lord-"ships entertain no doubt whatever as to the mean-"ing of the words 'authority of Parliament' used "in the rubric, it is useless to enter further into the "question." Therefore I submit, from the extract I have read, it is clear that the Judicial Committee in Westerton and Liddell held:—that this rubric as to ornaments was confined to the ornaments mentioned in the first book of Edward VI. Consequently, as lighted candles are not mentioned in Edward's first book, Mr. Mackonochie's lighted candles cannot be defended except by establishing that Edward's Injunction as to lights is itself directly in force at the present day.

The learned judge, at p. 95, line 1, of the joint Appendix, states, "that the Injunctions which order these "two lights were issued under statutable authority, "and have not been directly repealed by the like au-"thority." Assuming, for the purposes of this argument, that these Injunctions were not only issued under statutable authority, but had even the same authority as an Act of Parliament, it is clear, as I shall submit to your Lordships, that this Injunction as to two lights upon the high altar has been repealed either:—(1) by the first Act of Uniformity of Edward VI.; or (2), by the Act of 1 Mary, st. 2. c. 2.; or (3), by Elizabeth's Act of Uniformity.

The Lord Chancellor.—Is Elizabeth's Act of Uniformity 1 Elizabeth, cap. 2?

Mr. Stephens.—It is. The 2nd and 3rd Edward VI., cap. 1, (the first Act of Uniformity), enacted that all ministers should be bounden to say and use, among other services, the celebration of the Lord's Supper, in such order and form as is mentioned in the same book, and *none other or otherwise.*

The Lord Chancellor.—Does that refer to the second Prayer Book?

Mr. Stephens.—No, my Lord, but to the first Prayer Book of Edward VI. As Edward's first Prayer Book says nothing about lighted candles, being used in the Communion Service, or in any other service for celebrating the Holy Communion with lighted candles upon the altar; burning candles as part of the service, would be a different order and form of celebrating the Lord's Supper from that mentioned in Edward's first book, and would therefore be contrary to his first Act of Uniformity. Consequently, the Injunction as to the two lights upon the high altar before the sacrament, if it related to two lights to be burnt upon the high altar at mass, must have been repealed by Edward's first Act of Uniformity, together with Archbishop Reynolds' canon, and all other laws as to any lights *in* the services of the church.

The Lord Chancellor.—Suppose that the present Act of Uniformity says that the ornaments shall be such as had Parliamentary authority in the second year of Edward VI.?

Mr. Stephens.—That question has been settled by Westerton and Liddell, because it is confined there to the ornaments that are to be found in the first Prayer Book of Edward VI., and we do not find——

Lord Westbury.—Suppose you find a number of things attached to the body of the church?

Mr. Stephens.—Every ornament is to be found in the first book of Edward VI. that is requisite to carry out the directions of that book, without going beyond it.

Sir William Erle.—"Ornaments of the church and of the ministers thereof."

Mr. Stephens.—It is the ornaments that are to be found in the first book of Edward VI. Suppose that candlesticks were found in the first book, that would not justify the use of them as a ceremony. At the commencement of my argument I stated to your Lordships that the learned judge admitted that the questions in dispute were questions of "ceremonies." If candlesticks had been mentioned in the first book of Edward VI. among the ornaments of the church, that would not have justified using them as a ceremony.

Lord Westbury.—You are answering the argument on the other side. If they say that candlesticks are included in the word "ornaments," you say that word has received a judicial interpretation?

Mr. Stephens.—Yes, my Lord. That is the decision in Westerton and Liddell. The very moment ornaments are used *in* the service, they become a ceremony.

Lord Chelmsford.—They would use the ornaments ceremonially?

Mr. Stephens.—Yes, my Lord. Having an ornament, and the ceremonial use of an ornament, are two very different things.

Lord Westbury.—Your interpretation would exclude the candlesticks, as well as the candles?

Mr Stephens. Certainly, my Lord; but candlesticks may be introduced for the purpose of giving light, but not to change the ceremonies in the services of the church. This is not a question of ornaments but of ceremonies.

Lord Westbury.—Made part of the service?

Mr. Stephens.—Made part of the service. And therefore it is another order and form of performing divine service. The rubric as to ornaments could have nothing to say to that distinction.

Lord Westbury.—You contend that the lighting and using the candles during the communion is a ceremony made part of the service?

Mr. Stephens.—Certainly; that has been my argument all through. I opened the case as one of ceremonies, not in my language, but in the language of the learned judge of the court below.

Lord Westbury.—Does this fact appear, that the candles were lit before the Communion Service began?

Mr. Stephens.—I do not know, my Lord. They were lighted during the entire of the Communion Service, and at no other period of the service.

Lord Westbury.—They were permitted to continue lighted after the Communion Service had ended?

Mr. Stephens.—We know nothing of that.

Sir William Erle.—They are lighted before it egins, I suppose.

[*Their Lordships consult together.*]

Mr. Stephens.—Perhaps your Lordships will excuse ıe repeating the proposition I laid down, because I ıtend to support it by the judgment of Dr. Lushıgton. I stated that these Injunctions must have een repealed by the first book of Edward VI., ogether with Archbishop Reynolds' canon, and all ther laws as to any lights *in* the service.

The Lord Chancellor.—If they are not saved by the ıbric, which you say they are not, you contend that ıey must be repealed. If they are something outde the rubric they are repealed.

Mr. Stephens.—If they are outside the rubric they re repealed, and I cannot admit that they are within ıe rubric. An ornament is one thing; the use of is quite a different thing. Suppose candlesticks ere mentioned, that would not justify the ceremonial se of them.

The Lord Chancellor.—It might be the case that ghted candles were an ornament.

Mr. Stephens.—The burning of the candles *in* and s part of the service, would be a ceremony, and could ot be dealt with as an ornament.

Sir William Erle.—Rites are words; ceremonies re muscular action. They are lighted before the rvice begins, and extinguished afterwards. Then ıere is no ceremony.

Mr. Stephens.—Your Lordships will understand ıat I cannot admit everything which the learned ıdge in the court below said.

Sir William Erle.—I withdraw what I said. Go with your argument, if you please.

Mr. Stephens.—I now beg to refer to page 64 of loore, where I think several questions which your ordships have put to me will be answered. This is ıe language, not of the Judicial Committee, but of r. Lushington. He is dealing with the Injunction f 1547, and says: "Before the Reformation the use of candles, and tapers, and images of wax beyond doubt prevailed, and especially when mass was performed. Lyndwood mentions a constitution of Archbishop Reynolds in these terms, 'tempore quo missarum solennia peraguntur accendantur duæ candelæ vel ad minus una.' The lighting of these candles was intimately connected with a rite of the Roman Catholic Church. Very early in King Edward VI. time, namely, in 1547, he issued an Injunction in the following words: 'All ecclesiastical persons shall 'suffer from henceforth no torches, nor candles, 'tapers, or images of wax, to be set afore any 'image or picture, but only two lights upon the 'high altar before the sacrament, which, for the 'signification that Christ is the very true light of 'the world, they shall suffer to remain still.' I have already expressed my opinion that this Injunction is not entitled to the force of an Act of Parliament, nor proved to be issued under any such authority; but the Injunction is strong and undeniable proof of what in the early times of the Reformation was deemed right on this subject and sanctioned by royal authority. There can be no doubt also that this Injunction was accepted and acted upon by Archbishop Cranmer. It is equally clear, however, that this use of candles is not expressly authorized by the 2nd and 3rd of Edward VI., nor by the first Book of Common Prayer. Subsequently, as the Reformation grew in strength and approached its present proportions, the setting lights on the communion table was expressly prohibited, and no other ceremonies were to be used than those appointed in the King's Book of Common Prayer. This appears from the Visitation Articles issued by royal authority shortly after the first Book of Common Prayer. Now, I do not say that these Visitation Articles can have the effect of repealing the statute just before passed, for clearly they could not; but it is evident that immediately this statute of Edward passed the public lights on the Lord's board were deemed by "the highest authorities in this realm not to be sanctioned by that statute or the Book of Common Prayer, but that such custom was prohibited. It appears to me that a stronger contemporaneous exposition could not be found; and it is most important, because if accepted as the true exposition of the 2nd and 3rd of Edward VI, and the first Book of Common Prayer, it clearly operates as a repeal of the Injunction of 1547. But I will trace this question a little further. During the time of Queen Elizabeth she retained, at least partially, the use of lights, though the bishops of that day disapproved of them, and they were not in general use. I am not aware that from the time of Queen Elizabeth till the last statute of uniformity there occurred any public Act which I ought to notice. Speaking to the best of my knowledge, which I know is very limited, I believe that the usage from that time, now nearly 300 years, has been for large candlesticks and large candles to be placed on the communion table, or near it, in many cathedrals and some royal and college chapels; but I also believe that such candles were never lighted save for the purpose of affording light when necessary, and in some cathedrals I have reason to think they were never lighted at all. Further, I believe that the placing such candles on the communion table, or the lighting of them, did not prevail as a custom, if it existed at all, in parish churches. Before I endeavour to attribute to these considerations the weight to which they may be entitled, I will advert to another argument, which I find has been advanced in support of the legality of lighted candles. I have endeavoured to look on all sides of these questions, and more especially to everything which might not accord with my primary impressions. It has been contended that this practice of having lighted candles on the communion table existed by law from very early days, and that by virtue of Act of Parliament such law continues in force, and the statute referred to is 25 Henry VIII., cap. 19, sec. 7, which enacts that 'such canons, constitutions, ordinances and synodals 'provincial being already made, which be not con'trarient or repugnant to the laws, statutes, and cus'toms of this realm, nor to the damage or hurt of the 'King's prerogative royal, shall now still be used and 'executed as they were afore the making of this Act.' It is also true that during the time of Archbishop Reynolds it was ordered 'tempore quo missarum 'soleunia peraguntur accendantur duæ candelæ vel 'ad minus una.' If, therefore, this statute remain in full force at the present moment, lights may be used. But has it not been qualified and in part repealed in various ways?' Is it true that it is still open to us, without check or restraint, to wander amongst canons, constitutions, ordinances, and synodals provincial? Is it true that even as to this use of lighted candles this statute is still in force? First, I am of opinion that this, statute of Henry VIII., and all that it purports to confirm and carry into effect, is modified and repealed *pro tanto* by what is to be found in the Act of Uniformity and in other statutes relating to the Established Church of this realm, and by the Book of Common Prayer; by all therein to be found inconsistent with those canons, constitutions, and so forth; and that, by necessary implication, all laws previously existing opposed to the church by present law established are repealed. I will not dwell on this argument, or the gross absurdities and contradictions which would follow, unless it were admitted that the establishment of our church did repeal all that was repugnant to it. It may, however, be justly said, that the proposition is incontrovertible, but that the question still remains behind, what is repugnant to it? I grant this to be true, and in reply I take the ordinance of Archbishop Reynolds and the Injunction of 1547, and I ask if that ordinance and that Injunction can be reconciled with the Church of England as by law established? The ordinance of Archbishop Reynolds refers to the celebration of the mass. The mass is gone, root and branch extirpated by the

" authority of Parliament, especially in the establish-
" ment of the Book of Common Prayer. What becomes,
" then, of an ordinance which relates to the mass? The
" accessory is extinguished with the principal, and all
" that was prescribed to be done at the celebration of
" mass is wholly extinguished. Were this otherwise,
" what would be the result? Protestant worship would
" be mixed up with Popish rites. Then as to the
" Injunction of 1547. Two lights upon the high
" altar, says the Injunction. Where is the high altar
" now? Abolished, if Sir Herbert Jenner Fust be right,
" and with all the attributes to it not expressly recog-
" nised by our church in her Articles and Prayer Book;
" abolished and acommunion table established in its
" stead; and of what kind?—in its material, in its shape,
" and in its moveability, directly opposed to the high
" altar of Roman Catholic times. How can lights
" upon the high altar apply to the present communion
" table? But does the train of reasoning stop here?
" That Injunction is limited to placing them before the
" sacrament. First, then, it is no authority for placing
" the lights at any other time; secondly, 'before the
" sacrament,' thereby meaning the mass, and not the
" celebration of the Holy Communion. I hold the
" ordinance of Archbishop Reynolds and the Injunction
" of Edward VI. to be utterly incompatible with the
" doctrines and ritual of the Church of England. Not
" that the candles and candlesticks have anything to do
" with the doctrines and ritual of the church, but that
" the use of them was prescribed in conjunction with
" other Popish observances utterly inconsistent with
" the doctrine and formularies of our church, and are
" altogether abolished by what our church has sub-
" stituted. I dismiss, therefore, this consideration, and
" fall back upon what I have already stated, and
" especially that even in the early times of King
" Edward VI. it was held that by the first Book of
" Common Prayer, and the statute respecting it, the use
" of lighted candles on the altar was prohibited." At page 70, the same learned judge says: "I hold that " all lighted candles on the communion table are, from " the premises I have already stated, contrary to law " except when they are lighted for the purpose of " giving necessary light."

I submit, therefore, that this Injunction of 1547 as to two lights on the high altar was repealed by Edward's first Act of Uniformity.

I now come to the consideration of the provisions of 1 Mary, statute 2. c. 2. Your Lordships will not find this statute in the ordinary editions of the Statutes of the Realm, but only in the folio edition published by the Record Commissioners.

The Lord Chancellor.—This will be a convenient time to adjourn.

[Adjourned to To-morrow at 10.30.]

SECOND DAY.

[*Printed from the Shorthand Notes supplied by Mr. Thomas Meredith, Chancery Lane, and Midland Circuit.*]

(*Mr. Stephens.*) Your Lordships will, perhaps, remember that yesterday I laid down three propositions, in order to establish that the Injunction as to the two lights had been repealed, first——

(*The Lord Chancellor.*) You were proceeding to show that it was repealed by the 1st of Mary.

(*Mr. Stephens.*) That was my second proposition. On the accession of Mary all the legislation of Edward VI. with reference to religion was abrogated, and the law as to divine service and the administration of the sacraments was restored to what it had been in the last year of the reign of Henry VIII. That was done by 1 Mary, st. 2, ch. 2. I do not think that your Lordships will find this statute printed *in extenso*, except in the 4th vol. of the folio edition of the Statutes, published by the Record Commissioners, p. 202.

(*The Lord Chancellor.*) It is a repealed statute.

(*Mr. Stephens.*) It is, my Lord. It is a statute entitled "An Act for the repeal of certain statutes made " in the time of the reign of King Edward the Sixth." The only part of this statute that is applicable to the question before your Lordships is the second section, which provides "That all such divine service and admi-
" nistration of sacraments, as were most commonly used
" in the realm of England in the last year of the reign
" of our late Sovereign Lord King Henry VIII., shall
" be from and after the 20th day of December in this
" present year of our Lord God 1553, used and fre-
" quented through the whole realm of England, and
" all through the Queen's Majesty's dominions;" and now come the important words, " and that no other
" kind nor order of divine service nor administration
" of sacraments be after the said 20th day of Decem-
" ber used or ministered in any other *manner, form,*
" or *degree* within the realm of England or other the
" Queen's dominions, than was most commonly used,
" ministered, and frequented in the said last year of
" the reign of the said late King Henry VIII."

Your Lordships will bear in mind, I stated yesterday that these Injunctions were made in the reign of Edward VI. Therefore, if Edward's Injunction as to lights had been in force at the time of the passing of this statute, it must have been repealed by this Act of Mary, because Mary's Act restored the whole order of divine service to what it was at the end of the reign of Henry VIII., before the Injunctions of Edward were in existence.

(*Lord Westbury.*) What followed when Mary's Act was repealed?

(*Mr. Stephens.*) I will immediately deal with that point, my Lord. We find all laws repealed in the reign of Edward VI., by the Act of Mary——

(*The Lord Chancellor.*) Supposing your argument to rest upon this, were there not lights in the last year of Henry VIII.?

(*Mr. Stephens.*) I have no objection to admit that; there were lights in the last year of Henry VIII.

(*The Lord Chancellor.*) Then would those general words you have read have any operation on the excepted clause in the Injunctions of Edward VI.?

(*Mr. Stephens.*) Certainly; because if the lights were used after the passing of this Act of Mary, it would not be under the Injunctions of 1547, but in consequence of some law that was in operation, or in force, at the end of the reign of Henry VIII., because the Injunctions of Edward VI. by force of the Act of Mary had been repealed.

(*Lord Westbury.*) When Mary's Act was repealed, was it so repealed as not to give rise again to the Injunctions, or to the authority under which they were issued?

(*Mr. Stephens.*) It was, my Lord, so repealed, as not to give rise again to the Injunctions.

(*Sir W. Erle.*) I think the Lord Chancellor's question went to this, that the lights did not come on the altar by reason of the Injunctions. Tapers were taken away, but the Injunctions said, "Mind, the two lights are not to be taken away." That is not giving authority. The lights never came by the Injunction.

(*Mr. Stephens.*) But supposing they did not?

(*Sir W. Erle.*) I am only telling you what I think the Lord Chancellor's question was. The Injunctions order certain things and except certain things, namely, the two lights.

(*Mr. Stephens.*) I am obliged to your Lordship. I submit that so far as regards this statute, every law and

custom that was in force in the reign of Edward VI., relating to divine service, was repealed; and if so, the Injunction must have been repealed, especially under the words "*manner, form,* or *degree.*"

I now come to the reign of Elizabeth. Immediately after her accession, the Act of Uniformity, 1 Elizabeth, c. 2, was passed, which after making provisions for a Book of Common Prayer, and prohibiting any minister from using *any other* rite, *ceremony*, order, form, or manner of celebrating the Lord's Supper than is mentioned in such book, enacts by the 14th section; (it is the 27th section in the ordinary editions of the statutes,) of the folio edition, of the statutes published by the Record Commission.

(*Lord Westbury.*) How comes that?

(*Mr. Stephens.*) I really do not know; inaccurate printing I suppose. It is the last section of the Act of Uniformity in the ordinary editions of the statutes of the realm. The language is as follows: "All laws, "statutes, and ordinances, wherein or whereby any "other service, administration of sacraments, or "common prayer is limited, established, or set forth "to be used within this realm, or any other, the "Queen's dominions or countries, shall from hence-"forth be utterly void and of none effect."

Now if the Injunctions of Edward VI. had been destroyed by the Act of Mary, there was nothing in this Act of Elizabeth to restore them. If, on the other hand, Edward's Injunctions as to the two lights had been in force upon the accession of Elizabeth, this repealing clause in the Act of Uniformity would have destroyed them, because they constituted a mode of administration of the Holy Communion other than that set forth in Elizabeth's Prayer Book.

The effect of these statutes of Mary and Elizabeth is, that even if the Injunction in question had the same authority as an Act of Parliament, it must have been repealed by one of these Statutes.

(*Lord Westbury.*) You put it thus, that even if there had been no statute of Mary repealing the Acts of Edward VI., the Acts of Edward VI. and the Injunctions would have fallen to the ground by virtue of that last section of the statute of Elizabeth?

(*Mr. Stephens.*) Certainly, my Lord, and if this view of the law be correct, there is an end of this case so far as regards lights.

(*The Lord Chancellor.*) Would that be so if the lights were treated merely as ornaments?

(*Mr. Stephens.*) I never put the case so.

(*The Lord Chancellor.*) I quite understand how you put it.

(*Mr. Stephens.*) Whatever law was in force in the reign of Edward VI., as to religion, or the form of administering the services, was repealed either by the Act of Mary or by the Act of Elizabeth.

(*The Lord Chancellor.*) The 27th section, to which you have referred, is preceded by the 25th, which enacts, "That such ornaments of the church and of "the ministers thereof shall be retained, and be in "use, as were in this Church of England by the "authority of Parliament, in the second year of the "reign of King Edward VI."

(*Mr. Stephens.*) I am perfectly aware of that, my Lord. I will deal with that question presently.

(*Sir J. W. Colvile.*) That must mean something; it is an existing rule, whatever it means.

(*Mr. Stephens.*) No doubt it is an existing rule; but an ornament is not a ceremony,—and ceremonies are not within the rubric as to ornaments.

(*Lord Chelmsford.*) You say that the candlesticks are ornaments, but lighted candles are ceremonies?

(*Mr. Stephens.*) Candles burning during the service, as part of the service, constitute a ceremony, not the mere fact of lighting them.

(*Sir W. Erle.*) The learned judge's definition of "ceremony" would not extend to combustion. Muscular action is required to make a ceremony. Combustion does not proceed from muscular action.

(*Mr. Stephens.*) Burning candles is a ceremony, because it symbolizes a doctrine. Combustion in this case is the effect of muscular action.

(*Sir W. Erle.*) I only said that the learned judge's definition of "ceremony" would not include combustion.

(*Sir J. W. Colvile.*) It is burning candles as a part of the service?

(*Mr. Stephens.*) Certainly, my Lord.

(*Sir W. Erle.*) Lighting them is a ceremony according to the learned judge's definition.

(*Mr. Stephens.*) I submit that lighting and burning the candles *in* the service constitutes a ceremony. And we always find these lighted candles in connexion with the mass.

I therefore now submit, as a summary of the observations I have addressed to your Lordships, that the injunction as to lights is not in force either directly or indirectly.

It is not in force directly, because it was repealed (1) by Edward's First Act of Uniformity; (2) by 1 Mary, st. 2 c. 2; (3) by the repealing clause of Elizabeth's Act of Uniformity. It is not in force indirectly by virtue of the rubric as to ornaments, because the Judicial Committee in Westerton and Liddell decided that the rubric was confined to the ornaments, the use of which were prescribed by Edward's First Book; that, in fact, "the authority of Parliament in the second year of "the reign of King Edward the Sixth," meant the statute upon the service of the church in that year, namely, 2 & 3 Edward VI. c. 1, establishing Edward's First Prayer Book.

(*Lord Chelmsford.*) Will you refer us to the page in Westerton and Liddell?

(*Mr. Stephens.*) Page 160, my Lord.

(*Sir W. Erle.*) The "authority of Parliament" meant what?

(*Mr. Stephens.*) The First Act of Uniformity in the reign of Edward VI., viz. 2 & 3 Edward VI. cap. 1. The following passage from the judgment of the Judicial Committee, explains the meaning of this phrase and it is to be found in Moore, p. 160:—"It was urged at the bar that the present rubric, "which refers to the second year of Edward VI. "cannot mean ornaments mentioned in the First "Prayer Book, because, as it is said, that Act was "probably not passed and the Prayer Book was "certainly not in use, till after the expiration of the "second year of Edward VI., and that therefore the "words 'by authority of Parliament' must mean by "virtue of canons or royal injunctions having the "authority of Parliament made at an earlier period."

Your Lordships are aware that the Injunctions of 1547 were made before the First Act of Uniformity.

"There seems no reason to doubt that the Act in "question received the royal assent in the second year "of Edward VI. It concerned a matter of great urgency "which had been long under consideration, and was "the first Act of the session; it passed through one "House of Parliament on January 15th, 1549, N. S., "and the other on the 21st of the same month; and "the second year of the reign of Edward VI. did not "expire till January 28th. In the Act of the 5th "and 6th Edward VI., cap. 1, sec. 5, it is expressly "referred to as the Act 'made in the second year of "the King's Majesty's reign.' Upon this point, "therefore, no difficulty can arise. It is very true "that the new Prayer Book could not come in use "until after the expiration of that year, because time "must be allowed for printing and distributing the "books; but its use, and the injunctions contained in "it, were established by authority of Parliament in "the second year of Edward VI., and this is the plain "meaning of the rubric." The principle upon which the judgment in Liddell and Westerton proceeded was this: the Judicial Committee dealt with the Act of Edward VI. as forming *per se* a complete code for divine service, and they consequently excluded all other injunctions or ordinances or statutes whatsoever. And that has been the principle of every Act of Uniformity from the time of the First Prayer Book down to the present Prayer Book inclusive.

(*Lord Westbury.*) Was it necessary for the determination of that case that the Judicial Committee

should define what was meant by the word "ornaments" in the rubric?

(*Mr. Stephens.*) Certainly, my Lord. I urged in the case of Westerton and Liddell, that in the First Prayer Book of Edward VI., every ornament is mentioned that is requisite for the performance of divine service according to that book. There was no occasion to go outside that book for any ornaments or for directions for their use.

(*Lord Westbury.*) Are they enumerated under the term "ornaments"?

(*Mr. Stephens.*) No, my Lord. I will read the language of the judgment to your Lordships, which will be more satisfactory than any abstract of mine "The "term 'ornaments' in ecclesiastical law is not con- "fined as by modern usage to articles of decoration "or embellishment, but it is used in the larger sense "of the word '*ornamentum*,' which according to the "interpretation of Forcellini's Dictionary is used '*pro* "*quocumque apparatu, seu instrumento.*' All the "several articles used in the performance of the "services and rites of the church are 'ornaments.' "Vestments, books, cloths, chalices, and patens, are "amongst church ornaments; a long list of them will "be found extracted from Lyndwood in Dr. Phillimore's edition of Burn's Ecclesiastical Law (Vol. I. "pp. 375, 6, 7). In modern times organs and bells "are held to fall under this denomination. When "reference is had to the First Prayer Book of "Edward VI., with this explanation of the term "'ornaments,' no difficulty will be found in dis- "covering, amongst the articles of which the use is "thereenjoined, ornaments of the church, as well as "ornaments of the ministers. Besides the vestments "differing in the different services, the rubric pro- "vides for the use of an English Bible, the new "Prayer Book, a poor man's box, a chalice, a cor- "poras, a paten, a bell, and some other things. That "these articles were included in the term 'orna- "ments of the church,' at the period in question is "clear, from two documents nearly cotemporaneous, "one before and the other after the establishment of "the First Prayer Book. In a letter of the Council "to Cranmer, dated the 30th of April 1548. to be "found in Strype's 'Memorials of Cranmer' (Vol. II., "page 90), they complain of the conduct of certain "churchwardens, who sent away their chalices, "crosses of silver, bells, and other ornaments of the "church, and in a Commission in 1552, 1 Cardwell's "Documentary Annals, page 112, No. 27, the com- "missioners are enjoined to leave 'in every church or "chapel of common resort," these are important words —"one, two, or more chalices or cups, according to the "multitude of people in every such church or chapel, "and also such other ornaments as by their discretion "shall seem requisite for the divine service in every "such place for the time."

It is very extraordinary that under these commissions issued in the reign of Edward VI. the candlesticks were taken away. There is no trace in any of these inquisitions of candlesticks having been left for the *use* of the church. No doubt there were candlesticks under the Roman Catholic service, because they were used for the performance of the mass.

The learned judge in the court below quoted the repealing clause of Elizabeth's Act of Uniformity at the beginning of his judgment. But there is no information in that judgment as to the construction his Lordship put upon that statute, or how he escapes the conclusion, that Edward's Injunction as to lights was repealed by it.

His Lordship seems to regard the fact that Queen Elizabeth had lights in her private chapel, as conclusive evidence that Edward's Injunctions as to lights were still in force. With reference to this, the learned judge says, at page 89, line 37, of the joint appendix: "Surely during the reign "of Elizabeth the legal invalidity of these injunctions "would have been urged by those who were adverse "to the use of lights. Bishop Cox, writing to "Gualter on February 12th, 1571, says of the Queen, "that 'she has always been so exceedingly scrupulous "'in deviating even in the slightest degree from the "'laws prescribed' (Zurich Letters, 1st series, "No. 94, p. 234). And it is an admitted fact that "the two lights were used in her chapel at the "celebration of the Holy Communion. It is no less "certain that many of her counsellors, temporal and "spiritual, pressed her to discontinue the use of these "lights, an object they were most anxious to effect; "but in no one single instance did they ever allege to "Her Majesty that the burning of these lights upon "the holy table was contrary to the law. I say this "with some confidence, not only because I have been "unable to find any instance myself, but because the "leading counsel for the promoter, whose industry "and whose acquaintance with these subjects no one "will gainsay, having been so good, in compliance with "my request, as to make search into the authorities "upon this point, was unable to find that any such "argument had ever been adduced."

My first answer to this is, if I conceded that Edward's Injunctions as to the lights were in force in Elizabeth's reign, and that they authorized the burning of the lights mentioned in such Injunctions during the celebration of the Holy Communion, it would not make the lights in Elizabeth's chapel consistent with law. Because we have distinct evidence that these lights to which the learned judge refers were burnt *before the crucifix* at times when the Communion was not celebrated. In Strype's Annals of the Reformation, page 298 of the Oxford edition of 1824, there is this passage: "The same day in the afternoon Bishop Barlow, one of King Edward's bishops"——

(*Lord Westbury.*) What day was that, "on the same day?"

(*Mr. Stephens.*) The 24th of March 1560,—"Bishop "Barlow, one of King Edward's bishops, now Bishop "of Chichester, preached in his habit before the "Queen. His sermon ended at five o'clock, and "presently after her chapel went to evensong, *the* "*cross as before* standing on the altar, and two "candlesticks and two tapers burning in them, and "service concluded a good anthem was sung."

(*The Lord Chancellor.*) What inference do you draw from that?

(*Mr. Stephens.*) It says, "the cross as before." If Edward's Injunctions of 1547 had been then in force, the burning of candles before the cross at evensong would have been a direct violation of such Injunctions, which prohibited the lights before images. The cross is an image.

(*The Lord Chancellor.*) Suppose it were so, what is the argument?

(*Mr. Stephens.*) The argument is this, that the Injunctions of 1547 prohibited lights before images. I will prove that this cross was a crucifix.

(*The Lord Chancellor.*) Will you just point out what is the inference you draw from the passage in Strype which you have read?

(*Mr. Stephens.*) That there were candles before a cross.

(*The Lord Chancellor.*) Well?

(*Mr. Stephens.*) Then I say a cross is an image. I will prove presently that such image was a crucifix.

(*The Lord Chancellor.*) Do you say that was a breach of law?

(*Mr. Stephens.*) If the Injunctions of 1547 had been in force, it would have been a breach of those Injunctions, and therefore a breach of the law.

(*Lord Westbury.*) You derive from that fact that the Injunctions were not regarded as being in force?

(*Mr. Stephens.*) That is the way, my Lord, in which I intended to apply it.

(*The Lord Chancellor.*) Does the fact that somebody did something which would have been a breach of the law prove that there was no such law in force?

(*Mr Stephens.*) Bear with me, my Lord, a moment and I will read the Injunction: "That such images a- "they know in any of their cures to be or have been s- "abused with pilgrimage or offerings of anything

" made thereunto, or shall be hereafter censed unto, " they (and none other private persons) shall for the " avoiding of that most detestable offence of idolatry, " forthwith take down, or cause to be taken down, and " destroy the same." There is the cross mentioned in Strype, which I submit is an image; and with respect to images having lights before them, the Injunction goes on, " And shall suffer from henceforth no torches " nor candles, tapers or images of wax, to be set " afore any image or picture," This is sufficient to show, that Elizabeth's lights did not depend upon Edward's Injunctions, and that Elizabeth had not been induced to give up her lights from deference to Edward's Injunctions. If the lights in Elizabeth's chapel had been lawful by virtue of Edward's Injunctions or of any law, it would be inexplicable that these lights should be confined to the Queen's private chapel, instead of appearing in half the parish churches throughout the country. A great many of the clergy who had been Roman Catholics then held livings, and there can be no doubt that if lights had been allowed by law we should have found them in parish churches; but there is not a single instance to be found of the symbolical use of such lights.

(*Lord Chelmsford.*) There was no person more likely to indulge herself in will worship than Queen Elizabeth.

(*Mr. Stephens.*) That fortifies my argument.

(*Lord Westbury.*) You have been led into this from the learned judge in the court below attributing great weight to the fact that Queen Elizabeth had candles burned on her altar.

(*Mr. Stephens.*) Yes, my Lord; otherwise, I should not have troubled your Lordships with any observations respecting the lights in Queen Elizabeth's private chapel, because they were of a totally different character from the two lights mentioned in the Injunctions of 1547.

(*Lord Westbury.*) Probably the observation of my noble and learned friend is very applicable to that fact. I should hardly think that the obstinate will of Elizabeth could be held to determine the law.

(*Mr. Stephens.*) There is not a single tittle of evidence to show, that lighted candles were used on the holy table as part of the communion service, in any cathedral church or parish church throughout the country, but only in Elizabeth's chapel—her private chapel.

I will now refer your Lordships to the Zurich letters, vol. 1, page 63, and the Second Ritual Report, page 83, where the passage from the Zurich Letters is printed. That the lights were confined to the Queen's private chapel can be proved in many ways. I will only quote one passage from a letter from Thomas Sampson to Peter Martyr, dated January 6th 1560, and quoted in my former argument: "The crucifix and candles are retained at court alone." The passage explains the meaning of the word " cross " in the quotation from Strype.

(*Sir J. W. Colvile.*) Does it quite make out your proposition that it was nowhere else, because it says, " And the wretched multitude are not only rejoicing " at this, but will imitate it of their own accord?"

(*Mr. Stephens.*) Your Lordship will bear in mind that it was in answer to a question put, I think, by Lord Westbury, when he asked me what was the date of the passage in Strype, that I said 24th March 1560, and this is January 1560, "The crucifix and candles are retained at court alone." Now that Queen Elizabeth should have had lights in her chapel, although they were not permitted by law, is not so very surprising. At the 285th page of the Second Ritual Report, I pointed out in my argument in the court below that under the 26th section of Elizabeth's Act of Uniformity the Queen had power to order additional rites and ceremonies. To exercise that power she only required the consent of certain commissioners for ecclesiastical causes, who were appointed by her during pleasure. Consequently, if the lights in her chapel had been opposed as contrary to law she could easily have issued an ordinance making them lawful. I will not take up your Lordship's time by arguing this point in detail, as I have nothing to add to my former argument reported in the second Ritual Commissioners' Report, p. 285.

The learned judge in the court below has quoted a letter from Cox to Gualter about Elizabeth having been always exceedingly scrupulous in not deviating even in the slightest degree from the laws prescribed. But if we look at the context of that letter we shall find that Cox is defending Elizabeth from the imputation that she contemplated some very tyrannical proceedings against the Puritan clergy. In the Zurich Letters, 1st series, page 235, your Lordships will find the letter from Bishop Cox to Rodolph Gualter which the learned judge has quoted: "The statements, indeed, " which are whispered in your ears by the contentious " are most absurd; for instance, that besides the habits " many other things are to be obtruded on the church; " and that there are some who make an improper use " of the name of the Queen; and moreover, that the " ministers who refuse to subscribe to the injunctions " of certain individuals are to be turned out of the " churches; just as if there were any persons in Eng- " land who would dare to frame laws by their private " authority, and propound them for the obedience of " their brethren. But this is not only false, but in- " jurious both to the Queen and the ministers of the " word, to wit, that we humour her royal highness, " and make her more decided in ordering everything " according to her own pleasure. But far be anyone " from suspecting anything of the kind in so godly " and religious a personage, who has always been so " exceedingly scrupulous in deviating even in the " slightest degree from the laws prescribed."

(*The Lord Chancellor.*) What is the date of that letter?

(*Mr. Stephens.*) 12 February 1571.

(*The Lord Chancellor.*) You say that is quoted by the learned judge below; at what page?

(*Mr. Stephens.*) Page 89, line 41 of the joint appendix. The learned judge in the court below has laid great stress upon the fact that Queen Elizabeth's councillors in no single instance ever alleged to Her Majesty that the burning of these lights on the holy table was contrary to law; and likewise upon my admission that I could not find any such argument had ever been adduced. Now, if we had a large collection of remonstrances of these councillors against lights, the fact that none of them urged that the lights were contrary to law might be of some weight; but though we know as a fact that many of the Queen's councillors did remonstrate with her, we have, so far as my knowledge extends, exceedingly little information to as what the remonstrating councillors said or wrote to the Queen. Bishop Cox's remonstrance, which I quoted in my former argument, and which will be found in the Second Ritual Commissioners' Report, page 285, is, I believe, the only written remonstrance on the subject which is now extant. Probably most of the Queen's councillors preferred to offer their remonstrances upon such a subject at personal interviews. Consequently it is by no means certain that none of the remonstrating councillors ever alleged that lights were contrary to law

It appears, my Lords, from two letters of Parkhurst, Bishop of Norwich, which I quoted in the court below, and which will be found at page 286 of the Second Ritual Commissioners' Report, that the candles in Queen Elizabeth's chapel were not lighted in the daytime after August 1562.

(*Lord Westbury.*) The learned judge in the court below said that there was no trace of anybody having had the courage to remonstrate with the Queen about the use of the lights, but the archbishop has pointed out a passage in which Bishop Cox says, "I dare not " minister in your grace's chapel, the lights and cross " remaining."

(*The Archbishop of York.*) Would Bishop Cox have written that letter without believing that the lights were unlawful?

(*Mr. Stephens.*) Certainly not. That was the remonstrance to which I have alluded.

(*The Archbishop of York.*) That you say is the only written remonstrance?

(*Mr. Stephens.*) I am not aware of any other written remonstrance. It is a very important fact, in considering the judgment of the court below, to bear in mind that this practice of Queen Elizabeth of having lighted candles on the communion table was confined to the first four years of her reign.

(*Sir W. Erle.*) Crucifix and lights. Two things conjoined very often mean a very different thing from each taken separately. All this is crucifix and lights.

(*Mr. Stephens.*) Certainly, my Lord. I was mentioning to your Lordships that this practice of Queen Elizabeth's, upon which so much stress is laid by the learned judge in the court below, is confined to the first four years of her reign and absolutely inconsistent with the Injunctions of 1547. In proof of that there are two letters of Bishop Parkhurst, 1 Zurich Letters, page 122 and page 129, dated respectively August 20th 1562, and April 26th 1563.

(*The Lord Chancellor.*) Are these printed in the report?

(*Mr. Stephens.*) Yes, my Lord, at page 286, in the first column.

The only authorities subsequent to Elizabeth's reign which the learned judge has quoted with reference to the lights are what his Lordship is pleased to call "Dr. Donne's defence of the use of lights in the daytime," and secondly, part of some observations I made some years ago as to lights, in my edition of the Book of Common Prayer. With reference to the learned judge's quotation from Dr. Donne, which will be found in the joint Appendix, at p. 90, line 25, it may be remarked that, while Dr. Donne contends against a sweeping condemnation of all use of candles by day in divine service, and of all churches which had used them, or did use them, because such condemnations would include the primitive church as well as the Lutheran Church, yet this language shows that in his time, namely, in the reign of James the First, lighted candles were altogether disused in the Church of England. To prove that it will be sufficient to take the last sentence from the quotation in the learned judge's judgment, at page 91 of the joint Appendix, line 4: "We must not be hasty in condemning particular ceremonies, for in so doing, in "the ceremony of lights, we may condemn the primitive church that did use them, and we condemn a "great and noble part of the reformed church which "doth use them at this day."

(*The Lord Chancellor.*) Dr. Donne seems to call the use of lights a ceremony throughout.

(*Mr. Stephens.*) Yes, my Lord; and that is conceded by the learned judge (I think in the second quotation I made from his Lordship's judgment, in opening the case) that the matters in issue were to be considered as *ceremonies*. There can be no question that Dr. Donne, in speaking as he does here of the part of the reformed church which used lights, is referring to the Lutheran Church, and his language implies that the Lutheran Church which did use lights differed from the English Church which did not use them. If any burning of candles in the daytime had been allowed in the English Church in Dr. Donne's time, he would never have thought it necessary to urge that the Lutheran Church should not be condemned for the very same practice. The next sentence, however, of Dr. Donne's sermon, which unfortunately the learned judge has not quoted, shows that Dr. Donne, far from recommending the use of lights in the daytime, considered them superstitious. I am now quoting from Dr. Donne's 90 sermons, the London edition of 1640, page 80, at the bottom of the page. It immediately follows the quotation of the learned judge. "These "superstitious lights are not the lights we call for "here *sic luceat*; let your light shine out, *lux vestra*, "your light, the light of good works—let that shine "out." He calls the lights on the altar superstitious.

(*The Archbishop of York.*) I think that quotation does not bear out your argument. Having discussed the use of candles in a separate paragraph, Dr. Donne proceeds to exhort.

(*Mr. Stephens.*) The sentence immediately preceding is this: "We must not be hasty in condemning "particular ceremonies, for in so doing, in this cere-"mony of lights, we may condemn the primitive "church that did use them, and we condemn a great "and noble part of the reformed church," (alluding, as I respectfully submit to your grace, to the Lutheran Church), "which doth use them at this day." And then he says, "These superstitious lights are not the "lights we call for here."

(*The Archbishop of York.*) I think he is not referring to the paragraph immediately preceding. He has mentioned just before how among the heathen there was a superstitious multiplying of lights. Then he says, "I would not condemn all use of candles by day in divine service." Then, I think, the paragraph you quoted last refers back to the place where he spoke of the superstitious multiplying of lights. I only point that out for the sake of ensuring correctness in your argument.

(*Mr. Stephens.*) I am obliged to your grace; but may I be permitted to ask, why should Dr. Donne be excusing the use of lights in the Lutheran Church, as I submit he is, if they were in use in this country?

(*Lord Westbury.*) If you are right in supposing that he refers to the Lutheran Church, it would follow from the passage that they were not in use in the church in his time.

(*The Archbishop of York.*) How is it to be established that the reference is to the Lutheran Church?

(*Mr. Stephens.*) From the argument that part of the Reformed Church use them. It is a fact that the Lutheran Church does use them. Otherwise the words "part of the Reformed Church" would have no application.

(*Sir W. Erle.*) The argument is, "Lights may be "used properly and superstitiously. I condemn the "superstitious use of them." What is the proper use?

(*Mr. Stephens.*) Using candles for the purpose of giving light. Any ceremonial use *in* the service is superstitious.

(*Sir W. Erle.*) That does not seem to be Dr. Donne's argument. Look at the whole of that passage. He specifies the use of lights at graves as a superstitious rite.

(*Mr. Stephens.*) Yes, my Lord, and as part of the ceremonies of the mass. No satisfactory explanation of the words, "part of the Reformed Church," can be given unless it be held that they refer to the Lutheran Church.

(*Lord Chelmsford.*) For the purpose of this part of the argument, this passage will show that lights were not used in England at that time.

(*The Archbishop of York.*) But it does not go to the extent of condemning all lights.

(*Mr. Stephens.*) No. Candles may be used in any part of the church for the purpose of giving light.

(*Sir W. Erle.*) As I read that passage, Dr. Donne sanctions the use of lights as an emblem of the divine light.

(*The Archbishop of York.*) He refrains from condemning universally the symbolical use of lights.

(*Mr. Stephens.*) Yes, my Lord; because he had the Lutheran Church in view. That explains the words, "part of the Reformed Church."

(*Lord Chelmsford.*) He alludes to their being used *effective* instead of *significative*; "not as things which "should signify to the people higher mysteries, but as "things as powerful and effectual in themselves as the "greatest mysteries of all, the sacraments themselves." It is quite clear what he means.

(*Mr. Stephens.*) As your Lordship has very clearly put it, this passage goes to prove that so far as Dr. Donne is concerned, lights were not used in England in his time.

(*Sir W. Erle.*) I read the passage that he not only was accustomed to them, but approved of them.

(*The Archbishop of York.*) I think the argument is, that they were not used in the English Church in his time.

(*Mr. James.*) Perhaps I may be permitted to draw your Lordships' attention to the fact, that the sermon was preached on Candlemas Day; and it is clear that lights were then used. He goes on to say, "The ob- "lation of this day's purification is light, so the day "names it 'Candlemas;' and so your custom celebrates "it with many lights."

(*Mr. Stephens.*) That does not prove your case of "two lights on the high altar before the Sacrament."

Now, my Lords, the passage which the learned judge has quoted from my edition of the English Prayer Book, in the Joint Appendix, page 94, line 5, must also be read in connexion with the context. The learned judge's quotation is taken from page 1120 of my octavo edition of the English Prayer Book. At pages 1118 and 1119 I had discussed the question with reference to the authority of Edward's Injunctions of 1547, and had arrived at the following conclusion, which your Lordships will find at page 1118: "Discussions have arisen whether "there should or may be lights upon the holy table? "This question, which is purely a legal one, must be "determined by what the Statute of Uniformity "(13 & 14 Charles the Second, c. 4) says in the "rubric that 'such ornaments of the Church and of "'the ministers thereof at all times of their ministra- "'tion shall be retained, and be in use, as were in this "'Church of England, by the authority of Parliament, "'in the second year of the reign of King Edward "'the Sixth.'" And then at page 1119, the conclusion at which I arrive is, "that lights, at least "as ornaments or symbols, either two, or in any "other number, upon the holy table in any church or "chapel in the United Church of England and Ireland "are not legal."

(*Lord Westbury.*) You mean by "lights" burning candles?

(*Mr. Stephens.*) Certainly, my Lord, nothing else; I then quote two letters, one from the late Dr. Elrington and the other from the late Bishop of Meath, approving of my conclusion. Then the passage which the learned judge has quoted comes next.

(*The Lord Chancellor.*) Do you think that this question can be decided by the words of a living author, however eminent?

(*Mr. Stephens.*) My Lord, here is a judgment in which a quotation has been made from my edition of the English Book of Common Prayer; and I certainly think it is perfectly legitimate for me (though I have done so with great reluctance) to show that the quotation is qualified by other passages. If I am to understand that this quotation is to be taken no notice of, I am perfectly content.

(*Lord Westbury.*) Perhaps it would have been better if no reference had been made to that book.

(*Mr. Stephens.*) If I had not made these observations, it would have been said, that I had admitted having advocated propositions in my edition of the English Prayer Book contrary to my argument in the court below and before your Lordships.

(*Lord Westbury.*) I do not think we can use anything you have said or not said in that book, as the material for judicial determination.

(*Mr. Stephens.*) I am quite aware of that, my Lord; but the learned judge gives the quotation as one of his authorities for supporting his opinion. I will not make another observation upon the subject beyond this —that my opinion in my edition of the English Book of Common Prayer is directly contrary to that, which the learned judge has ascribed to me.

Now, my Lords, the lights in Queen Elizabeth's private chapel for the first four years of her reign; the quotation from Dr. Donne; and the quotation to which I have just referred; are the only authorities which the learned judge has quoted in support of lighted candles having been used *in* the service of the Church when not required for light since Elizabeth's Act of Uniformity. It seems to be conceded that from 1562, when Elizabeth ceased to have lighted candles in her chapel, down to within the last few years, there is no evidence of lighted candles having been used in the service of the Church in England in any cathedral or parish church when not required for giving light.

At page 88, of the Second Ritual Report, I said, "I "challenge the counsel on the opposite side to show "that in any cathedral in this country, or in any "parish church, there have been lighted candles upon "the holy table during the Communion Service when "there was daylight; that is to say, a sufficient amount "of daylight to perform the offices of the church." This challenge was never taken up by the counsel for the Respondents either in the case of Martin and Mackonochie or in the case of Flamank and Simpson; and the learned judge of the Arches Court, although he lays great stress on the solitary instance of lights *before the crucifix* in Queen Elizabeth's *private chapel* during the first four years of her reign, has not attempted to supplement it by any subsequent instances.

(*The Archbishop of York.*) I understand you to say that since the first four years of Elizabeth's reign no authority has been adduced in favour of them.

(*Mr. Stephens.*) Yes, my Lord; no authority in the reign of Elizabeth has been adduced later than the fourth year of her reign; and in the first four years of that reign, no authority, except the solitary instance of the lights in Elizabeth's *private chapel before the crucifix.*

I need hardly remind your Lordships, that there are other questions connected with the Injunctions as to Edward's lights—questions embracing a vast variety of topics, such as (1) the Proclamation Act; (2) the Supremacy Act; (3) the Injunction of Henry VIII.; (4) the meaning of the phrase in the Injunctions of 1547, "before the sacrament;" and (5) the different modes of using lights in the pre-Reformation rituals; topics, the adequate discussion of which, would occupy a great portion of your Lordships' time. These questions I shall be fully prepared to discuss, if the learned counsel on the other side should venture to open them; but before they do so, I hope they will satisfactorily disprove the construction which I have placed on the first Act of Uniformity of Edward VI.; the Act of Mary; and Elizabeth's Act of Uniformity; because, if I am correct in my construction of the legal effect of those statutes, the matters to which I have just adverted become nothing more nor less than curious antiquarian lore.

I therefore submit that this appeal in reference to the use of the lighted candles should be allowed.

I will now proceed to discuss the other question, namely, the officiating minister kneeling down or prostrating himself before the consecrated elements at particular parts of the prayer of consecration.

I beg to refer your Lordships to the Joint Appendix, page 7, line 1. With reference to the kneeling or prostrating, the charge made in the third article is, "That the said Alexander Heriot Mackonochie has in "his said church," on certain specified days, "knelt "or prostrated himself before the consecrated elements "during the prayer of consecration, and permitted "and sanctioned such kneeling or prostrating by other "clerks in holy orders." The other part of the charge relates to elevation. In the Joint Appendix, page 18, line 44, the answer made to this in the Responsive Plea is, "Now the same is in part "untruly pleaded, for the party proponent alleges "that whilst he admits that the said Alexander "Heriot Mackonochie did on the said two Sundays "and on Christmas Day during the prayer of con- "secration, kneel and sanction kneeling by other clerks "before the Lord's table, he denies that his said "party did on the said two Sundays, and on the same "Christmas Day, kneel or prostrate himself before "the consecrated elements, or permit and sanction "such kneeling or prostration by other clerks in "holy orders, as in the third article pleaded."

(*Lord Chelmsford.*) Is there not a little impropriety

in calling them "consecrated elements," "kneeling "before the consecrated elements during the prayer "of consecration?" They are not "consecrated ele- "ments" until after the consecration takes place.

(*Mr. Stephens.*) They become consecrated elements after the words of consecration, "This is my body," "This is my blood."

(*Lord Chelmsford.*) Perhaps I had better not have said that. It is a matter of criticism after all.

(*Mr. Stephens.*) Does your Lordship wish me to go into the doctrinal question? I am quite prepared to do so.

(*Lord Chelmsford.*) Oh, no; I do not wish it, and I am quite sure their Lordships do not. I was under a little misapprehension, that is all.

(*Mr. Stephens.*) This plea makes a distinction between kneeling before the Lord's table and kneeling before the consecrated elements; but it appears from the evidence of Mr. Beames and Mr. Malim, that the consecrated bread and wine were upon the table when the kneeling took place; and therefore the kneeling was literally a kneeling before the consecrated elements.

(*Lord Westbury.*) The rubric before the prayer of consecration runs thus: "When the priest standing "before the table hath so ordered the bread and wine . . . . he shall say the prayer of consecration." According to that it would appear that he is to stand before the table. Is that so?

(*Mr. Stephens.*) To order the bread and wine.

(*Lord Westbury.*) Then when is the kneeling to which you object?

(*Mr. Stephens.*) During the prayer of consecration; would your Lordship wish me to refer to the evidence?

(*Lord Westbury.*) It should have been charged, should it not?

(*Mr. James.*) The original charge is, "during or after."

(*Mr. Stephens.*) I shall be able to satisfy your Lordships as to the time of the kneeling, and to show that this kneeling corresponds entirely with the kneeling during the mass.

(*Mr. James.*) The original charge is, "during or after."

(*Sir W. Erle.*) I cannot find "or after."

(*Mr. James.*) It is in the letters of request, which contain the original charge.

(*Sir W. Erle.*) It is in the letters of request, not in the articles?

(*Mr. James.*) Yes, my Lord.

(*Sir W. Erle.*) That is quite enough.

(*Mr. James.*) The letters of request charge kneeling "during or after the prayer of consecration."

(*The Lord Chancellor.*) Perhaps, Mr. Stephens, it would be convenient to lay the evidence before their Lordships.

(*Mr. Stephens.*) Certainly, my Lord. I will first take the evidence of the Rev. Henry Malim. He states at page 25 of the Joint Appendix, line 54, that he is a clergyman of the Church of England. Would your Lordships wish me to read the entire of the evidence?

(*The Lord Chancellor.*) You had better read all that relates to this question.

(*Mr. Stephens.*) If I read the whole it will perhaps save time.

(*The Lord Chancellor.*) It would be as well, perhaps, to read the whole.

(*Lord Chelmsford.*) Before you begin to do that, I wish to say this—we have, I suppose, nothing to do with the form of the letters of request. What the party has to answer to is the articles? Is that so?

(*Mr. Stephens.*) It is, my Lord.

(*Mr. James.*) I submit the indictment is that which is transmitted by the bishop to the court. The articles are merely the particulars. A great part of my argument in the court below was that the only charge which the court had jurisdiction to try was the charge which the bishop had sent to the court, and that it could not be altered by the articles after it got to the Arches Court.

(*The Lord Chancellor.*) Their Lordships will hear Mr. James's objection on that score by-and-by.

(*Mr. Stephens.*) This is the evidence of the Rev. Henry Malim, examined by Mr. Coleridge. "*Q.* I "believe you are a clergyman of the Church of Eng- "land?—*A.* I am. *Q.* Do you live at Blackheath? "—*A.* I live in that neighbourhood. *Q.* Have you "a church there?—*A.* No. *Q.* Have you attended, "on any occasion, the services at St. Alban's?—*A.* I "attended on the 30th of December last, and on the "13th of January. Mr. James.—I do not think the "13th of January is charged. Mr. Prideaux.—No, "only the 30th of December. The charge refers to "the 25th and 30th of December. Mr. Coleridge.— "Very well; we will take the first. We will con- "fine it to that. I will just take you to this, if you "please. I do not want to ask you about any other "portions of the service, but be good enough to con- "fine your attention to the prayer of consecration, and "to what took place during that prayer when you "were there. First of all, did Mr. Mackonochie con- "secrate, on the 30th of December?—*A.* Mr. Mac- "konochie did not. *Q.* But although he did not con- "secrate, was he present?—*A.* Yes. *Q.* Was he one "of the clergymen?—*A.* Yes, he was the assistant "priest. *Q.* He was one of the assisting clergymen? "—*A.* Yes. *Q.* Was he at the altar?—*A.* Yes, he "was there. *Q.* If he did not consecrate, I do not "ask you as to those portions of the charge which "refer to the elevation of the paten and cup; but did "he during the prayer of consecration kneel or pros- "trate himself, or do anything of that sort?—*A.* All "the clergy, except the consecrating clergyman, knelt "after the words of consecration were uttered. There "was a pause in the middle of the prayer, imme- "diately after the consecration of the paten. The Dean "of the Arches.—The consecration of the paten? "Mr. Coleridge.—He means of the bread, my Lord. "The Dean of the Arches.—You say there was a "pause?—*A.* There was a pause, and the paten was "elevated above the head of the consecrating clergy- "man, and then a special prostration on the part of "the clergy took place. The Dean of the Arches.— "What do you mean by a special prostration?—*A.* "Some of them were already kneeling, and they threw "their bodies forward, and it was observable in several "of the members of the congregation as well. Mr. "Coleridge.—I must confine you to what you observed "yourself.—*A.* I am speaking of what I observed "myself. *Q.* I understand you to say they moved "themselves forward; were any of them standing?— "*A.* The consecrating priest was standing. *Q.* Yes, "of course; but were any of the others standing?—*A.* "No. *Q.* You say the consecrating priest was stand- "ing. What did he do after he had said the words of "the consecration prayer, and elevated the paten above "his head, as you have described?—*A.* After he had "replaced it on the altar the same ceremony took place "on his part as the others. *Q.* You mean he knelt? "—*A.* He knelt. The Dean of the Arches.—I have "not got who the consecrating clergyman was; you "say it was not Mr. Mackonochie?—*A.* On the 30th "of December it was not. Mr. Coleridge.—Do you "happen to know who it was?—*A.* I do not know "the gentleman personally, but I believe it was Mr. "Walker. The Dean of the Arches.—I only wanted "to know who it was not; that was all. Mr. Cole- "ridge.—Mr. Mackonochie, you say, was present as "one of the assisting clergymen when this was done? "—*A.* He afterwards administered the cup. *Q.* You "say the bread was consecrated and elevated over the "head of the priest, and then you say this prostration "or kneeling was done by the consecrating priest. "Was that in the middle of the prayer?—*A.* In the "middle of the prayer. The Dean of the Arches.— "Stop, I have not got that down yet. This throwing "of the body forward was in the middle of the prayer? "—*A.* Yes. Mr. Coleridge.—And also this kneeling "of the priest after the consecration of the bread?— "*A.* Yes. *Q.* Do I understand you that the conse- "crating priest knelt down after he had consecrated

the bread ?—*A.* I am now speaking of a year ago, to the best of my knowledge. *Q.* Just pay attention to me. You never can be assumed to speak except to the best of your recollection, you know. Are we to understand that after the consecrating priest had consecrated the bread and raised it over his head, as described, and then placed it on the table, he then knelt down, and proceeded with the rest of the consecration prayer ?—*A.* He then went on with the rest of the prayer."

(*Sir J. W. Colvile.*) He does not answer the question s to kneeling down. According to the rubric he ould stand throughout the prayer.

(*Mr. Stephens.*) Yes, my Lord. "*Q.* When you speak of this kneeling or prostration, was it for any lengthened time ?—*A.* For a very appreciable or perceptible period. The Dean of the Arches.—What is the expression you make use of ?—*A.* A very appreciable or perceptible time. Mr. Coleridge.—Was it time enough to make a marked pause in the consecration prayer itself ?—*A.* It was a decidedly marked pause. *Q.* Having done that, you say he proceeded with the rest of the consecration prayer. What did he do with the chalice ?—*A.* The chalice was elevated on the 30th of December in the same way. *Q.* Before or after the words, 'This is my blood?'—*A.* Afterwards. I may say partly contemporaneously and partly after. The Dean of the Arches. —Let me see if I have got your answer rightly. You say, 'He did the same with the chalice ?'—*A.* Yes ; the consecrating clergyman elevated the chalice above his head in the same way as he had done with the paten. *Q.* And then what did he do ?—*A.* There was the same prostration after that. Mr. Coleridge.—What I want to know is this : the words of consecration, as we commonly observe, are said, and at the same time one hand is placed on one or other of the elements, whichever is being consecrated at the time. How was that done ?—*A.* I did not see. *Q.* Before or after ?—*A.* Before the elevation. The Dean of the Arches.—The rubric is, 'And here he shall lay his hand on every vessel.' Mr. Coleridge.—You say the elevation was after that ? —After the act of consecration. *Q.* Was the chalice placed upon the table ?—*A.* To the best of my belief it was. *Q.* And after that was done there was a second kneeling ?—*A.* Yes. *Q.* Was that of the same sort, lasting for the same time, and making the same pause in the prayer that the former one had done ?—*A.* Yes ; it appeared to me so. Cross-examined by Mr. Prideaux. *Q.* Was it contemporaneously with saying the words, 'This is my body,' or immediately afterwards ?—*A.* Immediately afterwards." That is an answer to Lord Westbury's uestion.

(*The Archbishop of York.*) I do not see that it is ated that Mr. Mackonochie himself joined in the rostration.

(*Mr. Stephens.*) Mr. Mackonochie was present. He as one of the assisting clergymen.

(*The Archbishop of York.*) There might be two uestions ; first, whether Mr. Mackonochie did it himelf, and secondly, whether he sanctioned the doing of by others.

(*Mr. Stephens.*) I shall be able to show your Lordips that he was present on one occasion as the fficiating clergyman.

(*Lord Westbury.*) Does Mr. Malim speak of any ther day ?

(*Mr. Stephens.*) The 13th of January.

(*Lord Chelmsford.*) But that is not charged. You ead this :—"Mr. James.—I do not think the 13th of January is charged ? Mr. Prideaux.—No, only the 30th of December. They charge the 25th and 30th of December."

(*Lord Westbury.*) Then on the 30th of December Ir. Mackonochie was not the officiating clergyman ?

(*Mr. Stephens.*) No, my Lord, he was not ; he was resent. Mr. Beames proves that he was the officiating lergyman on the 23rd of December.

(*Lord Westbury.*) Is that charged ?

(*Mr. Stephens.*) Yes, it is, and Christmas day.

(*Sir W. Erle.*) Mr. Beames speaks to Christmas ay, following the 23d of December.

(*Mr. Stephens.*) Yes, my Lord.

(*Lord Chelmsford.*) Have you any evidence as to the 25th of December ?

(*Mr. Stephens.*) Yes, my Lord.

(*Lord Chelmsford.*) Was Mr. Mackonochie officiating then ?

(*Mr. Stephens.*) Mr. Mackonochie officiated on the 23d of December, according to the evidence of Mr. Beames. At pages 23 and 24, of the Joint Appendix, your Lordships will find, in reply to a question from Dr. Swabey, "Was Mr. Mackonochie one of the "officiating clergy on that day ?"

(*Lord Chelmsford.*) Is the 23d of December charged ?

(*Mr. Stephens.*) Yes, my Lord.

(*Lord Chelmsford.*) Mr. Prideaux says only the 25th and 30th of December are charged.

(*Mr. Stephens.*) My learned friend was mistaken. At the top of page 7 your Lordships will see that the charges relate to Sunday, the 23d of December, Christmas day, and Sunday, the 30th of December. Then, in reply to the Archbishop of York, your grace will find in page 24, of the Joint Appendix, line 3, that Dr. Swabey asks the witness, Mr. Beames, "Was "Mr. Mackonochie one of the officiating clergymen "on that day ?—*A.* The gentleman I see present "(pointing to Mr. Mackonochie) was the gentleman "that officiated." Now at page 25, line 50, the evidence applies to both days. There was no question as to the identity. Mr. Mackonochie was in court.

(*Lord Chelmsford.*) He says he was one of the officiating clergymen ?

(*Mr. Stephens.*) That is in Mr. Malim's evidence. But if your Lordship will look at page 24, line 4, you will see that Mr. Beames says, "The gentleman I see "present (pointing to Mr. Mackonochie) was the "gentleman that officiated."

(*The Archbishop of York.*) I do not see in Mr. Beames's evidence anything about prostration after the consecration of the bread.

(*Mr. Stephens.*) At page 25, line 12, your grace will see it.

(*The Lord Chancellor.*) Read from the top of the page.

(*Mr. Stephens.*) "Mr. Prideaux.—Do not lead the "witness. The witness.—Yes, the surrounding clergy- "men ; some of the clergymen knelt and prostrated "themselves on the steps. The Dean of the Arches "(to Dr. Swabey).—What was your question ? Dr. "Swabey.—Whether before or after the elevation, "and during the prayer of consecration, the witness "noticed any kneeling on the part of the clergymen ? "The Dean of the Arches.—Clergymen or clergy- "man ?—Dr. Swabey.—I intended, my Lord, with "regard to the officiating priest. The witness.—The "three clergymen knelt. Dr. Swabey.—First of all "with regard to the clergyman who had elevated his "cup and paten ?—*A.* He prostrated himself. The "Dean of the Arches. — Am I to take it in this "way : 'Mr. Mackonochie then prostrated himself ?' "—*A.* I do not know as to Mr. Mackonochie ; it was "the gentleman to whom I have pointed. *Q.* What "is it that I understand you to say, that he then "prostrated himself ?—*A.* On his knees, with his "head to the ground. Dr. Swabey.—You say that "he knelt on his knees and inclined his head ? Mr. "Prideaux.—He did not say so. The Dean of the "Arches.—The words are these : 'Mr. Mackonochie "'then prostrated himself on his knees, with his "'head to the ground.' It is important to get the "exact words. Dr. Swabey. — Did you observe "whether the other clergymen knelt in the same "way ?—*A.* Two others in the same manner, on the "step behind him. *Q.* Referring to the Prayer Book, "tell us at what particular time this kneeling took "place ?—*A.* At the time when the cup containing "the liquor was elevated. *Q.* I presume the clergy- "man, while he was holding up the cup, did not kneel ?

" —*A.* Certainly not. *Q.* When did he kneel?—*A.* " After he had replaced it. The Dean of the Arches.—" What is the meaning of this answer: 'At the time " when the cup containing the liquor was elevated.' " I suppose it refers to the other clergymen? Dr. " Swabey.—That was what I was coming to. *Q.* " Who do you mean knelt at the time when the cup " was elevated?—*A.* The two assistant clergy. The " Dean of the Arches.—And when was it that Mr. " Mackonochie knelt?—*A.* He knelt immediately " afterwards. Dr. Swabey.—After the cup was " replaced, as I understand?—*A.* Yes. *Q.* And did " the same kneeling take place when the paten was " elevated?—*A.* In the same way. *Q.* This was on " the 23d of December?—*A.* The 23d of December, " the Sunday before Christmas day. The Dean of " the Arches.—And on the Christmas day following? " —*A.* Yes. *Q.* Your evidence applies to both days? " —*A.* To both days. Mr. James.—I have no question " to ask this witness."

(*The Lord Chancellor.*) Does that mean that the celebrant knelt after the paten was elevated, then rose again, elevated the cup, and then knelt again?

(*Mr. Stephens.*) Yes, my Lord, exactly what is done in a Roman Catholic church.

(*Lord Westbury.*) He held up the paten, then put it on the table, then he knelt and bowed down before the table?

(*Mr. Stephens.*) Precisely so, my Lord.

(*Lord Westbury.*) And with regard to the cup?

(*Mr. Stephens.*) He acted in the like way as he had done in respect of the paten.

(*Lord Westbury.*) This witness speaks of the 23d of December and Christmas day, and the clergyman speaks of the 30th of December.

(*The Archbishop of York.*) There is no evidence as to Christmas day?

(*Mr. Stephens.*) It is clear according to the evidence that there was a change from the standing posture in which Mr. Mackonochie and the other priests at the Prayer of Consecration ought to have remained—viz., instead of the celebrant standing during the entire time of saying the Consecration Prayer, he changed that position either to kneeling or to prostrating, I care not which. There was a substantial change from the standing position, and that, I shall contend before your Lordships, is a violation of the rubric.

(*The Archbishop of York.*) Three clergymen were all standing, the celebrant and two others, and then they knelt down at the same moment?

(*Mr. Stephens.*) No, my Lord.

(*The Archbishop of York.*) It says, "two others in the same manner."

(*Mr. Stephens.*) The assistants were kneeling during the entire time.

(*The Archbishop of York.*) I should have thought so, but I cannot get that from this evidence: " Did " you observe whether the other clergymen knelt in " the same way?—*A.* Two others in the same manner " on the step behind him;" which would mean that they were all standing before, and they knelt and prostrated themselves at the same time.

(*Lord Chelmsford.*) Some of them were already kneeling, according to Mr. Malim's evidence.

(*Mr. Stephens.*) In the evidence of Mr. Malim your grace will see at line 28, " All the clergy, except the " consecrating clergyman, knelt after the words of " consecration were uttered."

(*Sir J. W. Colvile.*) In cross-examination they would appear to have knelt during the whole of the time?

(*Mr. Stephens.*) Yes, my Lord, at page 28. As the decision of the court below condemning the elevation of the cup by the officiating minister above his head has not been appealed against, it is needless to refer to it here, except to ask your Lordships to bear in mind the fact, that the evidence proves, such elevation did take place. It may be of importance in order to illustrate the meaning attached to the kneeling during the consecration prayer.

(*Sir J. W. Colvile.*) The practice of elevation has been discontinued?

(*Mr. Stephens.*) The elevation was going on during December.

(*Sir J. W. Colvile.*) And at the time the evidence was given, but before the hearing of the cause?

(*Mr. Stephens.*) At the time of the charge.

(*Lord Chelmsford.*) What you say is that the elevation gives significance to the kneeling?

(*Mr. Stephens.*) Precisely so. Your Lordships will bear in mind that we have a judgment upon that point. I submit that the kneeling of the minister after the consecration of the bread, and again after the consecration of the wine, as described in the evidence, is a very material alteration of the order and form prescribed for the Communion Service in the Book of Common Prayer. The rubric before the consecration prayer directs the priest to order the bread and wine standing before the Lord's table.

(*Lord Westbury.*) Those are hardly the words. " When the priest standing before the table hath " so ordered the bread and wine?"

(*Mr. Stephens.*) Your Lordship is very accurate. But, my Lord, there is no subsequent direction for the priest to kneel during that prayer. Consequently the priest must remain standing throughout the consecration prayer. Throughout the entire of the Communion Service there are at intervals careful directions as to the attitudes to be assumed by the officiating minister.

(*Lord Westbury.*) You hold the words " standing before the table" to apply to and govern all that follow them?

(*Mr. Stephens.*) Certainly my Lord.

(*Lord Westbury.*) Therefore they apply to and govern the words " shall say the prayer of consecration."

(*Mr. Stephens.*) Yes, my Lord. Throughout the Communion Service there are at intervals careful directions given as to the attitudes to be assumed by the officiating minister; (1) when he is to stand, (2) when to kneel, (3) when to turn to the people, and (4) when to the communion table. And whenever a rubric has placed the minister in one attitude, the next rubric which prescribes a change of position, assumes that he has remained in the last attitude prescribed, until ordered to change it. We find prefixed to the absolution in the Communion Service a rubric directing " the priest " to stand up, and turning himself to the people " pronounce the absolution. This is followed by several rubrics not referring to the Priest's positions.

(*The Archbishop of York.*) The rubric before is, " both he and all the people kneeling humbly upon " their knees."

(*Mr. Stephens.*) I am coming to that presently. The next rubric directing the minister to assume a particular position is the rubric before the preface, which directs him to turn to the Lord's table. Your Lordships will see the words, " It is meet, right, and our bounden duty." This rubric assumes that down to that time the minister has remained " turned to the people," as the rubric before the absolution had placed him. Proceeding further, and passing over other rubrics not relating to the priest's attitude, it will be found that before the prayer of humble access, there is the following direction: " Then shall the priest, " kneeling down at the Lord's table, say in the name " of all them that shall receive the Communion this " prayer following"—showing that he was supposed to have remained standing ever since the rubric before the absolution had directed him to stand up. Occasionally a rubric is so framed as expressly to direct that a particular attitude should be maintained throughout the whole prayer. As an illustration of that proposition, the rubric prefixed to the confession in the Communion Service is in point—" Then shall " this general confession be made in the name of all " those, that are minded to receive the Holy Com- " munion by one of the ministers. Both he and all " the people kneeling humbly upon their knees, " and saying." But more frequently the rubric

…ply directs a change of attitude without expressly …recting it to be maintained; for instance, the rubric … the absolution in the Communion Service the …iest is directed to "stand up." And again the …brie before the prayer of humble access directs …at "kneeling down he shall say the prayer." …ese last two rubrics are evidently framed upon …e assumption, that after the priest has been directed … assume a particular attitude, he will remain … it until he receives some fresh direction. If the …iest is to be at liberty to kneel down in the middle … the consecration prayer without being directed to … so by any rubric, merely because there are no …ords expressly directing, that he should remain …anding; he must be equally at liberty to kneel down … the middle of the absolution prayer, as the rubric …ere simply directs him to stand up, and not to remain …anding.

(*Lord Chelmsford.*) "When the priest standing … before the table hath so ordered the bread and wine … . . . he shall say the prayer of consecration." … this is a prayer, and as the proper posture would … kneeling, it was necessary to specify that he should …and here, for the purpose mentioned, "that he … may with the more readiness and decency break the … bread before the people." That could only be done …ecently by his standing during the whole of the …rayer of consecration.

(*Mr. Stephens.*) That is the very construction I …ished to place upon it. Again, he would be at liberty … stand up in the middle of the prayer of humble …ccess. I therefore submit that the standing and …neeling of the priest and his turning to the people …nd to the communion table, constitute parts of the …rder and form of service which is to be used without …y addition or omission, or alteration, and that there…re, after the priest has been directed to assume a …anding position, he must remain in it, until further …rection is given.

The learned judge states at page 77, line 36, of the …oint Appendix: "It cannot be contended that at … some time or other he must not kneel during the … celebration, although no directions as to his kneeling … at all are given by the rubric." It is not very …lear what time is here meant by the learned judge …y the phrase or term "during the celebration." If …during the celebration" means the "prayer of con…ecration," it is contended, that the celebrant must …ot kneel during the prayer of consecration. If …during the celebration" means the performance of …he whole order of the Holy Communion, then the …tatement of the learned judge is incorrect, that "no …irections as to his kneeling at all are given by the …brie,"—for the rubric orders the celebrant to kneel … three places in the Communion Service; first, at …e confession, "both *he* and all the people kneeling …umbly up on their knees;" secondly, at the prayer, …mmonly called the prayer of humble access, …Then shall the *priest* kneeling down at the Lord's … table say;" thirdly, at the time of administering …he Holy Communion to himself, "*all* meekly kneel…ng." The language of the rubric is as follows:— …Then shall the minister first receive the communion … in both kinds himself, and then proceed to deliver … the same to the bishops, priests, and deacons, in … like manner (if any be present), and after that to … the people also in order, into their hands, all meekly … kneeling." Now here the last direction, "all meekly … kneeling," if it stood alone, might perhaps be con…trued, as including only those who received from the …riest himself; but the rubric at the end of the Com…munion Service, beginning "Whereas it is ordained … in this office for the administration of the Lord's … Supper, that the communicants should receive the … same kneeling," shows that the words "all meekly … kneeling," were intended to include the priest. …That the term "communicants" includes the priest, …pear from the phrase, "The priest and such other … of the communicants as he shall then call unto … him," language which your Lordships will find in the …ourth rubric from the end of the Communion Service.

The construction which I have ventured to place upon the rubrics in the Communion Service as to the priest kneeling agrees with what L'Estrange and Wheatley say on the same subject.

In L'Estrange on the Alliance of Divine Offices (Anglo-Catholic Library), page 311, it is stated: "During the whole time of the priest's officiating at "the Communion, setting aside in the very instant of "his receiving, you find him but twice upon his "knees, whereof this is the first." He is alluding to the general confession. "At all other times and "parts of the services he is ordered to stand, and so "was the practice of the primitive church."

(*The Lord Chancellor.*) What is the date of that work?

(*Mr. Stephens.*) About 1659.

(*Lord Chelmsford.*) That is before the Restoration.

(*Mr. Stephens.*) Yes, my Lord.

(*The Archbishop of York.*) Then he is not dealing with the present Prayer Book?

(*Mr. Stephens.*) No, with the Prayer Book of Elizabeth. The title of the book is "Annotations; "vindicating the Book of Common Prayer from the "main objections of its adversaries, explicating many "parcels thereof hitherto not clearly understood, and "shewing the conformity it beareth with the primi"tive practice, and giving a fair prospect into the "usages of the ancient Church."

(*Sir J. W. Colvile.*) Is it a controversial work?

(*Mr. Stephens.*) It is, my Lord. Now I come to Wheatley. The date of his book is 1720, of course after the present Prayer Book was in force; and he proposed to deal with the whole substance of everything material in the publications of Bishop Sparrow, L'Estrange, and others. At page 352 he says: "In the beginning of the office he is ordered to say the "Lord's prayer with the collect following, standing; "and so he is to continue whilst he repeats the com"mandments; then follows one of the two collects for "the king, the priest standing as before. Whilst he "says the prayer for the whole state of Christ's church "there is no posture mentioned; but since both the "sentences before it, and the exhortation (at the time "of communion) after it, are without doubt to be said "standing, and yet no mention made that there shall "be any change of posture during all that time, it "seems very evident that the Church designed the "prayer to be said standing. At the general confes"sion, indeed, it is so very fit that the minister should "kneel, and therefore he is there directed to do so. "And though anyone knows in reason that he should "stand at the absolution, yet that too is particularly "mentioned in the rubric. From thence, again, to the "address before the prayer of consecration, that being "all an act of praise, he is to stand; but there again "he is directed to kneel; but then at the end of it "he is ordered to stand up, and, after the ordering of "the bread and wine, to say the prayer of consecra"tion, without any direction to kneel. Nor indeed "would that be a proper posture for him whilst he "is performing an act of authority, as the consecrating "the elements must be allowed to be. Nor is he from "hence to the end of the office to kneel but three "times, viz., at the general confession, the prayer of "access, and at his receiving the elements; which, "being three places where there least wants a rubric "to direct him to kneel (since if there was no such "rubric a minister would of his own accord kneel down "at these times), and yet there being an express direc"tion at each of those places for him to kneel, it is "very evident that where the rubric gives no such "direction the minister is always to stand."

(*Lord Westbury*) You say "all meekly kneeling" means all the recipients?

(*Mr. Stephens.*) Certainly, my Lord.

(*The Archbishop of York.*) The Order of Council puts that interpretation upon it, at the end of the Communion Service.

(*Mr. Stephens.*) It does, my Lord.

In the Joint Appendix, page 77, line 39 to line

46, the following two paragraphs in the judgment of the Dean of the Arches contain, my Lords, the only reasons which the learned judge gives for his decision in respect of kneeling. His Lordship says: —"It is observable that at the Savoy conference " the Puritans asked to have it considered, 'Whether " 'it will not be fit to insert a rubric touching " 'kneeling at the communion, that is, to comply in " 'all humility with the prayer which the minister " 'makes when he delivers the elements.'

" No notice of this request was taken by the bishops, " unless it be considered to be included in their conces- " 'sion, That the general confession at the Communion " 'be pronounced by one of the ministers, the people " 'saying after him, all kneeling humbly upon their " 'knees.'—Cardwell's Conferences, pp. 275, 363."

The first passage which his Lordship quotes, as the request of the Puritans at the Savoy conference, does *not* belong to the Savoy conference at all, but was made by very different persons upon a very different occasion, 20 years before the Savoy conference was held. Referring to page 275 of Cardwell's Conferences, the reference given by the learned judge, I find that the passage in question is part of the proceedings of a committee appointed by the House of Lords. The title of this document is given at page 270 of Cardwell, and is as follows:—" A copy of the proceedings of " some worthy and learned divines touching innova- " tions in the doctrine and discipline of the Church of " England; together with considerations upon the " Common Prayer Book. (The committee appointed " by the House of Lords, in the year 1641)." They were appointed, according to Cardwell, on the 1st of March 1641, and in the following May they abandoned their undertaking.

This committee the learned Judge of the Arches confounds with the Presbyterian and Puritan ministers of the reign of Charles the Second.

Then, also, the proposal made by the Lords' committee of 1641 for a "rubric touching kneeling" was not, as the learned judge seems to suppose, a proposal for a rubric regulating the priest's kneeling during the communion service,—but it was a proposal that a rubric might be inserted explaining why the communicants were to kneel when the minister delivered the elements to them. Edward's Second Prayer Book (Liturgies of Edward the Sixth, Parker Society's edition, page 283,) contained a rubric explaining, that this kneeling was not for sacramental adoration, but for a signification of the humble and grateful acknowledgments of the benefits of Christ given to the worthy receiver.

(*Lord Westbury.*) What kneeling was there enjoined? Was there any kneeling enjoined during or after the consecration prayer?

(*Mr. Stephens.*) No, my Lord; not as regards the priest. I will come to that in a few minutes. This rubric was to explain that kneeling was not for the purpose of sacramental adoration.

(*Lord Westbury.*) By the communicants?

(*Mr. Stephens.*) Yes, my Lord. The rubric goes on —"and to avoid the profanation and disorder which " about the Holy Communion might also ensue." This rubric, which was omitted in Elizabeth's Prayer Book, and was not reinserted until 1661, corresponds with what was proposed by the House of Lords' Committee in 1641 (Cardwell's Conferences, p. 275):—" Whether it will not be fit to insert a " rubric touching kneeling at the Communion, that " is, to comply in all humility with the prayer which " the minister makes when he delivers the elements." The kneeling here referred to, is the kneeling of the communicants when the minister delivers the elements.

(*The Archbishop of York.*) What they wanted was a rubric to explain kneeling?

(*Mr. Stephens.*) Precisely so, my Lord. It was omitted in Elizabeth's Prayer Book, having been in the Second Prayer Book of Edward VI.

(*The Lord Chancellor.*) What part of Edward's Second Book was it in?

(*Mr. Stephens.*) In the Communion Service. I will hand this book to your Lordship. Your Lordship will see the part I quoted, marked in green pencil. It is not a rubric, but a declaration, more properly speaking. [*The book was handed to the Lord Chancellor.*]

(*The Archbishop of York.*) I do not find that in Cardwell, where you referred their Lordships.

(*Mr. Stephens.*) Did I say Cardwell? I meant in the Liturgies published by the Parker Society.

(*Lord Westbury.*) What is the authorized edition? What is the proper edition of Edward VI.'s Prayer Book?

(*Mr. Stephens.*) Every Prayer Book printed by the Queen's printer is an authorized edition.

(*Lord Westbury.*) This is not printed by the Queen's printer.

(*Mr. Stephens.*) No, my Lord, by the Parker Society.

(*The Archbishop of York.*) It is printed in Pickering's edition, not as a rubric, but somewhat as it is in our book, a declaration.

(*Mr. Stephens.*) I have a copy of the Prayer Book from which the Commissioners made the sealed books under the last Act of Uniformity, which I could bring down to-morrow.

(*The Archbishop of York.*) This is a facsimile of the sealed books.

(*Mr. Stephens.*) I have some doubts of that. There are red letters there, I think.

(*The Archbishop of York.*) No, not here.

(*Mr. Stephens.*) Still, I rather question its being a facsimile of the sealed books.

(*Lord Westbury.*) The words at the end, whether rubric or order, are the same as those which you have read.

(*Mr. Stephens.*) Yes, my Lord; but that book is not more authorized than the Parker edition. It was a private speculation of Pickering's.

(*Mr. James.*) The Second Prayer Book is the one that had that declaration.

(*The Archbishop of York.*) Yes, it is a declaration, and not a rubric.

(*Mr. Stephens.*) It was a declaration to explain that there was to be no sacramental adoration.

[Adjourned for a short time.]

(*Mr. Stephens.*) Immediately before the adjournment I directed your Lordships' attention to the proposal of the Committee of the House of Lords in 1641. To this proposal of the Committee of the Lords and Bishops of 1641, the learned judge in the court below tacks on, as a reply, the concession made to the Puritans at the Savoy conference in 1661, which your Lordships will see at page 77, line 46, of the Joint Appendix: "That the general confession at " the Communion be pronounced by one of the " ministers, the people saying after him, all kneeling " humbly upon their knees."

But the learned judge has further quite misunderstood the purpose of this concession to which he appeals. Strange to say, *it had nothing to do with kneeling.* It dealt with a totally different subject. The Prayer Book had down to that time enjoined that the general confession in the communion office, might be said by one of the communicants or by one of the ministers. The Puritans at the Savoy conference wished that this alternative should be withdrawn, and that the confession should not be said by one of the congregation, but by a minister in all cases. In Cardwell's Conferences, page 319, your Lordships will see the rubric before the confession is thus set out: "Then shall " this general confession be made in the name of all " those that are minded to receive the Holy Com- " munion, either by one of them, or else by one of " the ministers, or by the priest himself." Then, my Lords, what is the request made by the Puritans?— "We desire it may be made by the minister only." This request of the Puritan ministers was conceded by the bishops, in 1661, in the words quoted by the learned judge, viz., "That the general confession at

"the Communion be pronounced by one of the "ministers, the people saying after him, all kneeling "humbly upon their knees." But the question of kneeling was not involved in this matter in any respect. It had nothing to do with it.

(*Lord Chelmsford.*) What was the request of the Puritans at the Savoy conference to which this is proposed to be an answer? I do not follow you.

(*Mr. Stephens.*) I will hand to your Lordship this book. If your Lordship looks at the bottom of page 319, you will see it. ["*Cardwell's Conferences*" *was handed to his Lordship.*]

(*Lord Westbury.*) The Puritans' request was in the words "We desire it may be made by the minister only."

(*Mr. Stephens.*) Yes, my Lord. Therefore, if my premises be correct (and I have supported them by references to Cardwell), the learned judge has made three mistakes in those two sentences of his judgment. In the first place, his Lordship has mistaken the Lords' Committee of Divines of 1641 for the Puritan ministers of 1661. Secondly, he has treated a request for a rubric to explain and clear from superstition the kneeling of the communicants when the minister delivers the elements to them, as referring to the ministers kneeling. And thirdly, his Lordship has represented a concession as to the person who should pronounce the confession, as all that was done at the Savoy conference in respect of kneeling.

These two sentences comprise the only reasons which the learned judge has adduced in support of his conclusion, that it was competent for Mr. Mackonochie to kneel during the prayer of consecration.

My Lords, this kneeling or prostrating during the consecration prayer is far from being a slight and unimportant ceremony. It is one capable of a doctrinal interpretation bearing upon a cardinal point of belief. The kneeling or prostrating practised by Mr. Mackonochie is done at the very times and in the very manner which would be observed by a Roman Catholic priest to express adoration towards the sacramental bread and wine, or to a corporal presence in or under them.

(*Lord Westbury.*) Remember that it is neither alleged nor suggested in the articles that these gestures were adopted as an act of adoration, or with a view to adoration of the elements.

(*Mr. Stephens.*) Then I will take it upon the kneeling merely, and I think I shall be able to convince your Lordships presently from Mr. Mackonochie's own language which appears in the present proceedings, that the kneeling is symbolical of adoration of the elements.

(*Lord Westbury.*) But can you be heard to allege the animus with which any external act was done, when it is not stated in your articles that it was done for any particular purpose?

(*Mr. Stephens.*) We have proved that there was kneeling and prostration. What I propose to do is to show the object of this kneeling and prostration, and to prove it from the language of Mr. Mackonochie in the proceedings in this very case. Your Lordships must be perfectly aware how difficult it would be to state what adoration is in the articles. We have shown the kneeling and prostration, and I wish to show how that may be perverted.

(*The Lord Chancellor.*) As I understand, you wish to show that the matter, although one of posture and gesture, is not a matter of indifference.

(*Mr. Stephens.*) I mean to show that it is a matter of very great importance, and I mean to show likewise that there must have been in the minds of the reformers a reason why they required the priest to remain standing during the entire of the consecration prayer. Therefore I respectfully submit to your Lordships that I may be heard upon that point. I want to show that it must have been one of the objects of the reformers in putting in the word "standing," that the priest should not kneel during the consecration prayer, to prevent the idea that he was worshipping the elements. My Lords, I will show in the course of this argument from the language of Mr. Mackonochie, the object of this kneeling. Let us see what Mr. Mackonochie does. He holds the consecrated elements over his head, the assistant ministers then bend forward and prostrate themselves, apparently in adoration; and then, Mr. Mackonochie, the consecrating priest kneels down, also apparently in adoration.

Where is this ceremony to be found? In the Roman Liturgy after the consecration of the bread and wine. I refer your Lordships to Maskell's Ancient Liturgies, second edition, page 93. After the consecration of the bread: "Hostiam consecratam genuflexus adorat, Surgit, ostendit populo." After the consecration of the cup—(Maskell's Ancient Liturgies, the same volume from which I have just quoted, page 97)—"Genuflexus adorat, Surgit, ostendit populo."

Mr. Mackonochie published an address to his parishioners, which is annexed as an exhibit to the articles in the present suit, and it is admitted by the responsive allegation.

(*The Lord Chancellor.*) Is there any date to that?

(*Mr. Stephens.*) This address is dated January 1867. It was issued after Mr. Mackonochie had become aware that some proceedings were about to be instituted against him.

(*The Lord Chancellor.*) I only want to hear how you quote this. There is no proceeding against Mr. Mackonochie for the statements contained in this document; and can you put a construction upon an act done in a certain year by Mr. Mackonochie through the means of opinions that he has expressed in a published document of this kind?

(*Mr. Stephens.*) It is part of the proceedings of the case, and admitted.

(*The Lord Chancellor.*) It is admitted that such a document was published; but then can you, from that document, which contains opinions expressed by him, put a construction upon the act of kneeling?

(*Lord Westbury.*) The publication of that document was not part of the delictum alleged.

(*Mr. Stephens.*) I want to show the object of this kneeling, and I propose to show it by means of this address of Mr. Mackonochie to his parishioners.

(*Lord Chelmsford.*) By an address published subsequently?

(*Mr. Stephens.*) By an address published subsequently, having relation to these very charges, of elevation and of kneeling,—in fact, explaining and justifying them.

(*Lord Westbury.*) Was this received in the court below?

(*Mr. Stephens.*) Yes, there was no objection taken to it.

(*Sir W. Erle.*) Nobody took any notice of it, I suppose?

(*Mr. Stephens.*) I think I may show by Mr. Mackonochie's opinion how this kneeling may be perverted; and if I show that, I may be enabled to show it was perfectly impossible for the reformers but to have dealt strictly with the "standing" at the consecration prayer.

(*Sir W. Erle.*) "Standing" is a most explicit direction, contradistinguished from "kneeling."

(*Mr. Stephens.*) Certainly, my Lord.

(*Lord Westbury.*) Your charge is, that he has added a gesture or ceremony contrary to the injunctions of the rubric, or at all events additional to what is required by the rubric. Supposing the answer on the other side to be, "It is in itself a thing indifferent," then all these matters may be material to show that the thing done cannot be regarded as a thing indifferent, because it is so easily capable of being perverted and construed as an act of adoration.

(*Mr. Stephens.*) Precisely so, my Lord. It is important as to the construction placed upon the word "standing" by the reformers.

(*Lord Westbury.*) Would that bring in what has been written or said by the party on another occasion?

(*Mr. Stephens.*) It had reference to these very charges.

(*Lord Chelmsford.*) You might very fairly argue

that this kneeling might be perverted; but I have very great doubt whether you are at liberty to go into a statement that is made by Mr. Mackonochie.

(*Mr. Stephens.*) I propose to do so in order to explain by his own admission, what his acts were intended to signify at the time they were committed?

(*Sir J. W. Colvile.*) If one looks back to the first proceeding before Dr. Lushington, it seems to have been contended then that you ought to have pleaded with what intention certain acts were committed; you resisted that, and Dr. Lushington decided in your favour.

(*Mr. Stephens.*) How is it possible to prove the intention of a person?

(*Sir J. W. Colvile.*) That is just what you are seeking to do now by referring to this document.

(*Mr. Stephens.*) I am seeking, my Lord, to give an explanation of the word "kneeling," in the language of the respondent, and then to show that the word "standing" must have been introduced by the reformers for the purpose of preventing the symbolization of the doctrine which Mr. Mackonochie maintains on the face of these proceedings.

(*Lord Westbury.*) You do not want Mr. Mackonochie's address for that purpose. Your own argument will suffice.

(*Mr. Stephens.*) What I want to show is this, that the reformers, by introducing the word "standing," did so for the express purpose of excluding adoration of any presence *in* the elements.

(*Sir W. Erle.*) To exclude genuflexion. They do not go through the mental operation, but they say, "Stand; we forbid genuflexion."

(*Mr. Stephens.*) Precisely so. How can I show the mind of a man except by his actions or language?

(*Lord Westbury.*) The language of the rubric is an express declaration that genuflexion, the act of kneeling, shall not be taken as implying or involving any adoration. That is already on the face of the service.

(*Mr. Stephens.*) That may be so; but here I propose to connect it with another act. Your Lordships must bear in mind that this kneeling was accompanied by the elevation, and what is elevation for? According to Lyndwood it is, "ut populus illud adoret," and for no other object. That is what I contended in the court below, and his Lordship held that elevation was illegal. Then when elevation is accompanied with kneeling, am I not at liberty to show the object of this kneeling in the language of the respondent?

(*Lord Westbury.*) You may say, "Res ipsa loquitur."

(*Lord Chelmsford.*) Supposing Mr. Mackonochie stated that he believed in the corporeal presence, would you be at liberty to give evidence of that kind in order to show the object of his kneeling?

(*Mr. Stephens.*) I think if you take the whole history of the Reformation, and show that one of the objects of the reformers was to prevent adoration of the elements, and that adoration of the elements is elevation accompanied by kneeling——

(*Lord Chelmsford.*) But you can get at that without using Mr. Mackonochie's address to his parishioners?

(*Mr. Stephens.*) I do not positively know how it could be managed.

(*Lord Chelmsford.*) If I do not misunderstand the argument you have managed it already.

(*Mr. Stephens.*) Then, my Lord, I will not press it.

(*The Lord Chancellor.*) We quite understand your argument; but the difficulty that occurs to my mind is this—how you can get at the intention of the reformers by means of something said by Mr. Mackonochie in the year 1867.

(*Mr. Stephens.*) I propose to establish by what Mr Mackonochie has published, that the kneeling in question was for adoration. And we know as a matter of fact that after the elevation of the paten and cup, the officiating priest in the Roman Catholic Church does kneel down for the purpose of adoration.

(*The Lord Chancellor.*) All that you have laid before us.

(*Mr. Stephens.*) If I have succeeded in my object I will not proceed any further.

(*The Lord Chancellor.*) Do not misunderstand me. We quite understand how you put it from these materials which you have laid before us. If you desire to fortify those materials, do so; but I do not see how you can read this address.

(*Mr. Stephens.*) Here is the incumbent of a parish writing to his parishioners.

(*The Lord Chancellor.*) If it had been material *quo animo* this was done, and you had so stated it, you might then have put in this letter, or called Mr. Mackonochie and asked him for an explanation of these things.

(*Mr. Stephens.*) I am very glad to hear from your Lordship that we had the power to examine the respondent in these proceedings.

(*The Lord Chancellor.*) You must not understand me as laying down the law with regard to these ecclesiastical proceedings.

(*Lord Chelmsford.*) To put it in a different way, is it at all necessary for your argument? Do you want it?

(*Mr. Stephens.*) I do not, my Lord, after that intimation.

(*Lord Westbury.*) If Mr. Mackonochie has in that letter intimated an opinion according to your view, the letter should have been made the subject of accusation. You cannot apply the letter now.

(*Mr. Stephens.*) After the intimation I have received from your Lordships it would be disrespectful upon my part to go on with this argument. If I had been allowed to go on I should have shown that the opinions of Mr. Mackonochie in his address were heretical.

(*Lord Westbury.*) You can go on with your argument. You say it was the object of the reformers to exclude the possibility of anything being interpreted as an act of adoration of the bread and wine?

(*Mr. Stephens.*) Precisely so, and that was the way in which I proposed to use this address.

(*The Archbishop of York.*) My Lords say you can argue the point without using the address.

(*Mr. Stephens.*) After the intimations which I have received from your Lordships, I need only submit that this kneeling or prostrating of the officiating minister is a very material alteration of the order and form of the Book of Common Prayer, and that this appeal in reference to it should be allowed.

(*Sir W. Erle.*) You have not purposely omitted to say anything about the question of the jurisdiction of the bishop, which is a point raised in Sir Robert Phillimore's judgment? Excessive kneeling, in the opinion of Sir Robert Phillimore, is a matter more fit to be brought before the bishop than to be the subject of a prosecution.

(*Mr. Stephens.*) I am deeply indebted to your Lordship for directing my attention to it. At page 77, line 33, of the Joint Appendix, the learned judge of the court below says that "the rubric does not give "precise directions that the celebrant himself should "kneel at the times when it appears that Mr. Macko- "nochie does kneel." And then his Lordship says at line 47, "If Mr. Mackonochie has committed any "error in this respect it is one which should not form "the subject of a criminal prosecution, but belongs to "the category of those cases which should be referred "to the bishop, in order that he may exercise there- "upon his discretion, according to the rubric to which "I have already referred."

I now beg to refer your Lordships to the preface to the Prayer Book "concerning the service of the "Church." "And forasmuch as nothing can be so "plainly set forth but doubts may arise in the use "and practice of the same; to appease all such diver- "sity (if any arise), and for the resolution of all "doubts concerning the manner how to understand,

'do, and execute the things contained in this book, 'the parties that so doubt or diversely take anything, 'shall always resort to the bishop of the diocese, 'who by his discretion shall take order for the 'quieting and appeasing of the same, so that the same 'order be not contrary to anything contained in this 'book."

The bishop's power under this rubric is limited o appeasing the doubts mentioned in the earlier art of the preface, which were doubts concerning he manner how to understand, do, and execute he things contained in this book. It therefore nly extends to the determining in which of two r more possible ways the things prescribed in the Prayer Book are to be done. But according to the rue construction of the rubrics, the Prayer Book ositively requires the priest to remain standing during he consecration prayer. Consequently the bishop ould not authorize Mr. Mackonochie to do anything n opposition to the express requirements of the tatute. I therefore do not think that I need trouble our Lordships with any further observations upon his part of the case.

(*Lord Chelmsford.*) The office of the bishop here s one merely of construction.

(*Mr. Stephens.*) Just so, my Lord; if it were otherwise the bishop would have power to introduce additional ceremonies, and if he did that, there would be another order and form than that, which is prescribed by the Book of Common Prayer, and uniformity in he services of the church could not be enforced, because what might be allowed in the diocese of Oxford might not be allowed in the diocese of Durham; and then there would be different uses.

I will now proceed to the question of costs.

(*The Lord Chancellor.*) Is there any part of the matter connected with that which could be the subject of discussion? This court has always laid down the rule very stringently that there can be no appeal for costs; but at the same time, if there is an appeal *bonâ fide* brought on the merits, in disposing of that appeal this court has the right, and will exercise the right, of considering how far the mode in which costs were dealt with in the court below ought to remain or ought to be altered. Now if the judgment of the court below stands, you could not appeal on the question of costs alone. If the judgment of the court below be altered, then it will be in the discretion of this tribunal what should be done with the costs. Is there anything that could be said on the subject further than that?

(*Lord Chelmsford.*) You state in your case that "the appeal is limited to the kneeling or prostrating "before the consecrated elements, and the use of "lighted candles." In other respects the judgment is acquiesced in.

(*Lord Westbury.*) The costs cannot be made a distinct head of appeal. It will have to be considered as incidental to the two other questions which you have raised.

(*Mr. Stephens.*) There is only one ground that I now ask your Lordships to hear me upon; which is in reference to what the learned judge said in the court below as to Mr. Mackonochie having discontinued some of the practices complained of in consequence of having submitted himself to the decision—a statement which apparently is not reconcilable with the evidence.

(*The Lord Chancellor.*) That virtually amounts to this, that you are going to contend that, even supposing the judgment of the court below to be right, the way the costs were dealt with ought to be altered.

(*Mr. Stephens.*) After that intimation I should not feel myself justified in keeping up the argument. Therefore I have no further observations to address to your Lordships respecting the question of costs.

(*Mr. T. D. Archibald.*) May it please your Lordships—I have the honour to appear with my friend Mr. Stephens and my other learned friend in this case in support of this appeal; but I think I ought in fairness to my clients and to my learned friend Mr. Coleridge, who is also engaged in the case, and also in fairness to your Lordships, to submit to your Lordships whether I should follow my friend Mr. Stephens, or whether your Lordships would adjourn in order to let Mr. Coleridge proceed with his argument. A telegram has been received from him stating that he will be in town to-night, and will be able to address your Lordships to-morrow morning.

(*Lord Westbury.*) You have been present and heard all that has passed, and Mr. Coleridge has not had that advantage.

(*Mr. Archibald.*) I do not know whether your Lordships would hear Mr. Coleridge as well.

(*Lord Chelmsford.*) That would be contrary to all rule and precedent.

(*Lord Westbury.*) And a most unnecessary thing after we have heard you. We have had a very able argument, and now we will hear you.

(*Mr. Archibald.*) If your Lordships please. I had not the advantage of being in this case in the court below, and it is only very recently that my attention has been directed to it. I confess that when I turned to the very learned and lengthy judgment against which we are appealing I felt not a little disconcerted, not only by the apparent magnitude of the task before me, but by the possibility which seemed to be implied that the Acts of Uniformity and the existing Prayer Book, which I had been accustomed to regard as constituting a complete and distinct code of directions as to the performance of public worship, might nevertheless be so full of uncertainty and ambiguity as to render it necessary for the decision of this case to go into the whole history of the Reformation, and into the history of the various changes that were made in the Prayer Book in the course of its being moulded into its present form. It may indeed suit the views and opinions—the conscientious views and opinions—of some parties in the Church to persuade themselves and to disseminate the notion that there is this degree of ambiguity and imperfection in the Acts of Uniformity; but even if it were so, my friend Mr. Stephens has demonstrated, both in his argument in the court below and in his argument before your Lordships, that the most exhaustive examination of the history of the Reformation, and the history of the Prayer Book, fails to disclose any sound argument whatever at variance with that which I shall presently have to submit is the true construction of those Acts. Whilst therefore availing myself of his argument, I will venture to take the ground that when we come to look at the Acts of Uniformity and the Prayer Book, and apply to them the ordinary canons of legal construction, when we apply the light of common sense, which is only another way of describing the rules by which all courts of law are bound, we shall find that they are quite sufficient to decide these questions, and that there is no doubt or ambiguity in the matter. It would certainly be most calamitous, if true, if it were necessary for every clergyman, in order to decide the manner in which divine worship is to be performed, to ransack all antiquity and go through the whole history of the Prayer Book, the Reformation, and a variety of documents, authentic and non-authentic, which have been collected with such great industry. But I venture to think that when we come to the Acts of Uniformity we shall find that there is no difficulty, and that it is perfectly clear the defendant has been guilty of an ecclesiastical offence in respect to the two matters as to which this appeal proceeds.

The first ground upon which the appeal proceeds here, is in reference to the question of kneeling, and perhaps your Lordship will pardon me for calling your attention once more to the terms in which the judgment of the Dean of Arches is given upon this point, at page 77 of the Joint Appendix. A great deal of the judgment was occupied with the discussion of a question which was no doubt one of very great importance,

as to what constituted a rite and what constituted a ceremony; and after an immense collection of extracts from various writers on that subject, the learned judge proceeded to deal with the question of kneeling. He had arrived previously at the conclusion that kneeling, and indeed all the matters at issue, were ceremonies, a decision we are disposed to accept, although I am prepared to contend before your Lordships that, whether kneeling were a ceremony or not, it would equally be prohibited by the Act of Uniformity, as I shall presently, I trust, be able to satisfy your Lordships.

Upon this question of kneeling, his Lordship says, "With respect to the charge against Mr. Mackonochie "of kneeling, or prostration before the Eucharist, I "observed during the course of the argument that no "charge of adoration of the Holy Sacrament itself, "or of our Lord's body being present after a corporal "manner in the Holy Sacrament, was contained in "these articles; and if it was intended to charge "Mr. Mackonochie with either kind of adoration, the "rules of pleading in criminal cases in this court would "have required that such adoration should have been "distinctly and plainly averred." There is no question that the charge is not of adoration, but simply of kneeling at a part of the service at which kneeling is, as we contend, prohibited by the Acts of Uniformity and the Prayer Book.

(*Sir J. W. Colvile.*) Introducing a new ceremony?

(*Mr. Archibald.*) Yes; but also, as I shall contend presently, performing the service in a different manner, which brings it precisely within the Act which prohibits the performance of service in a different manner from that prescribed. "The argument before me was "confined to the allegation of improper or excessive "kneeling; the evidence as to the fact was very far "from being clear." I do not know whether I need trouble your Lordships with the evidence upon that point because I think from what has been read today, it must be perfectly clear that, so far as the charge of kneeling was concerned, that charge was abundantly proved by the evidence before the court. I will refer again to that evidence, if your Lordships think it necessary.

(*The Lord Chancellor.*) We have had it at full length.

(*Mr. Archibald.*) I may take it then for granted that there was distinct and clear proof, that upon these different occasions Mr. Mackonochie knelt during a portion of the service at which we contend there is no permission to kneel. The learned judge proceeds to say, "The rubric does not give precise directions that "the celebrant himself should kneel at the times "when it appears that Mr. Mackonochie does kneel." Not only does it not give any express directions to kneel, but it actually prohibits the kneeling, as I shall be able to satisfy your Lordships; "but I am very far "from saying that it is not legally competent to him, "as well as to the other priests, and to the congrega-"tion, to adopt this attitude of devotion." I contend that, so far from being legally competent, it is expressly prohibited.

(*Sir W. Erle.*) Not to the congregation?

(*Mr. Archibald.*) I am speaking merely of Mr. Mackonochie.

(*Sir W. Erle.*) You say the priest may not kneel?

(*Mr. Archibald.*) The priest may not. Having called your Lordships' attention to the charge as it stands, I would now invite your Lordships' attention once more to the last Act of Uniformity; and the position I take up is this—that the last Act of Uniformity, (the 13th & 14th Charles II., cap. 4,) and the Act of 1 Elizabeth, cap. 2, the existing canons of the Church, and the Prayer Book which is authorized by the last Act of Uniformity, constitute together the law of the Church upon the questions in controversy, that the construction of that law must be gathered out of those documents, without any necessity whatever to travel further; and that upon true principles of legal construction no court would be at liberty to travel further in order to decide these questions. When the matter comes to be discussed upon the ground of history, everything discovered there, tends to support the construction I shall submit to your Lordships; though for the purpose of deciding these questions it is unnecessary to do more than examine these Acts and see what is their bearing upon the point under consideration.

The 13th and 14th of Charles II., cap. 4, after reciting that there had been factions and schisms, to the great decay and scandal of the reformed religion of the Church of England, the appointing of a commission under the great seal to several bishops and other divines to review the Book of Common Prayer, and prepare such alterations and additions as they thought fit to offer, and then reciting in substance that such a book had been prepared, and that His Majesty had recommended to Parliament that the book so prepared should be *the book*, with all the alterations and additions, "to be used by all that officiate "in all cathedral and collegiate churches and chapels, "and in all chapels of colleges and halls in both the "universities," &c., provides in the second section that those who minister "shall be bound to say and "use the morning prayer, evening prayer, celebra-"tion and administration of both the sacraments, and "all other the public and common prayer in such "order and form as is mentioned in the said book," and proceeds with other provisions as to the assent and consent that are to be given to the book. I will now call your Lordships' attention to the 24th section of this Act, which provides "that the several good laws "and statutes of this realm which have been formerly "made, and are now in force, for the uniformity of "prayer and administration of the sacraments within "this realm of England and places aforesaid, shall stand "in full force and strength, to all intents and purposes "whatsoever, for the establishing and confirming of "the said book, intituled 'The Book of Common "'Prayer and Administration of the Sacraments, and "'other rites and ceremonies of the Church, according "'to the use of the Church of England, together "'with the psalter or psalms of David, pointed as "'they are to be sung or said in churches, and the "'form or manner of making, ordaining, and con-"'secrating of bishops, priests, and deacons, herein-"'before mentioned to be joined and annexed to this "'Act,' and shall be applied, practised, and put in "use for the punishment of all offences contrary to "the said laws with relation to the book aforesaid, "and no other." Thus the law which had been previously passed, and was then in force, was to be applied not only to confirm the book, but also to be in use for punishing all offences with respect to the book aforesaid. It is quite clear that the reference in that section is to the only Act of Uniformity then in force, that is, 1 Elizabeth, cap. 2. I will turn to that statute, which has a most material bearing upon this case. After reciting the 5th & 6th Edward VI., (the Act of Uniformity which established the Second Prayer Book of Edward VI.,) and the statute 1 Mary, sess. 2, cap. 2, it provides in section 2 as follows: "Be "it therefore enacted by the authority of this present "parliament, that the said statute of repeal, and every-"thing therein contained, *only concerning the said* "*book*;" that had reference to the statute of Queen Mary which repealed the laws of Edward VI., and it repeals that repealing statute. It says, "That the said "statute of repeal, and everything therein contained, "only concerning the said book and the service, "administration of sacraments, rites, and ceremonies "contained or appointed in or by the said book, shall "be void and of none effect." It repeals that repealing statute only so far as it prohibited the Second Prayer Book of Edward VI. Then in section 3 it proceeds:—"That all and singular ministers "in any cathedral or parish church, or other place "within this realm of England, Wales, and the "Marshes of the same, or other the Queen's do-"minions, shall from and after the feast of the "Nativity of Saint John Baptist next coming, be "bounden to say and use the mattins, evensong,

"celebration of the Lord's Supper, and administration of each of the sacraments, and all the common and open prayer, in such order and form as is mentioned in the said book, so authorized by Parliament in the fifth and sixth years of the reign of King Edward the Sixth, with one alteration, or addition of certain lessons to be used on every Sunday in the year, and the form of the litany altered and corrected, and two sentences only added in the delivery of the sacrament to the communicants, and none other or otherwise." That is an affirmative direction that the Prayer Book which is established by this Act is to be used, and none other or otherwise; but your Lordships will find that the next section is the most material one with regard to this question. Section 4 provides, "That if any manner of parson, vicar, or other whatsoever minister that ought or should sing or say common prayer mentioned in the said book, or minister the sacraments, from and after the feast of the Nativity of Saint John Baptist next coming, refuse to use the said common prayer, or to minister the sacraments in such cathedral or parish church, or other places, as he should use to minister the same, in such order and form as they be mentioned and set forth in the said book,"—and these are the words to which I call your Lordships' particular attention,—"or shall wilfully, or obstinately standing in the same, use any other rite, ceremony, order, form, or *manner* of celebrating of the Lord's Supper, openly or privily, or mattins, evensong, administration of the sacraments, or other open prayers, than is mentioned and set forth in the said book," then certain temporal penalties shall follow. Your Lordships will observe that the effect of this section, as embodied in the Act of Charles II., and applied to the book authorized and confirmed by the Act of Charles II., is to provide that it shall be unlawful to minister the sacraments in *any other manner* than that provided and set forth in the said book. It also prohibits, of course, any other rite or ceremony; but it is quite sufficient for the question of kneeling that it prohibits the celebration of the sacrament in any other manner, the question being whether in this particular instance there has not been a celebration of the Communion in a different *manner* from that prescribed by the Book of Common Prayer. The penalties imposed in this section are, it is true, penalties in respect of which the person offending might be liable to an indictment; but a subsequent section of the Act (the 23rd) provides also that the ordinaries, archbishops, and bishops shall have power to punish for offences against this Act; and what I contend is, that if the Communion of the Lord's Supper were celebrated in any different manner from that prescribed here, it would be not only a civil offence but also an ecclesiastical offence, examinable in the ecclesiastical courts. The 23d section enacts this proviso: "Provided always, and be it ordained and enacted by the authority aforesaid, that all and singular archbishops, and bishops, and every of their chancellors, commissioners, archdeacons, and other ordinaries, having any peculiar ecclesiastical jurisdiction, shall have full power and authority, by virtue of this Act, as well to enquire in their visitation, synods, and elsewhere within their jurisdiction, at any other time and place, to take accusations and informations of all and every the things above mentioned, done, committed, or perpetrated within the limits of their jurisdiction and authority, and to punish the same by admonition, excommunication, sequestration, or deprivation, and other censures and process, in like form as heretofore hath been used in like cases by the Queen's ecclesiastical laws."

What then is the code which governs the performance of divine worship at the present day? We have the Act of Charles the Second; we have these provisions of the Act of Elizabeth not only prescribing the form that is to be adopted, but most clearly and distinctly providing that it is not to be celebrated in any other form or manner. Then in order to complete the rule as to the mode in which divine worship is to be performed, and the Sacrament of the Lord's Supper celebrated, we have only to turn to the Prayer Book and the rubrics, and when we do I venture to submit that there can be no doubt whatever that the acts charged against Mr. Mackonochie of kneeling at the time and under the circumstances stated in the articles were a clear violation of these statutes and rubrics. I will not go into the question of intention, beyond saying that in order to show that the acts described are not merely insignificant, it is a legitimate argument that they may be perverted to some superstitious use at variance with the whole spirit of the Reformation and of the Prayer Book; but it is unnecessary even to go into that question, because when your Lordships look at the rubrics upon this subject it will, I conceive, be perfectly clear that there was at all events some design, some object in the particular directions as to the positions to be observed, the kneeling and the standing, and other matters connected with the celebration of divine worship.

In the order for morning service your Lordships will observe that the general confession is to be said by the whole congregation after the minister, *all kneeling*. Then comes the rubric with regard to the absolution: "The absolution or remission of sins to "be pronounced by the priest *alone standing*, the "people still kneeling;" then there is the rubric before the Lord's prayer, and I desire particularly to call attention to it because it contrasts with the rubric before the Lord's prayer in the communion service, "Then the minister shall *kneel*, and say the "Lord's prayer with an audible voice, the people "also kneeling, and repeating it with him, both here "and wheresoever else it is used in divine service." Your Lordships will observe that the minister is there directed to kneel in saying the Lord's prayer. The contention by the learned judge in the court below was that, in saying a prayer, kneeling was the becoming posture, and assuming nothing was said in express prohibition of it (which was the view he seemed to take of the rubric before the prayer of consecration) that it was a posture which the priest was at liberty to take. But your Lordships will see the particularity with which these distinctions are made. In this instance, before the Lord's prayer, the rubric is express that the minister shall kneel. But if you turn to the Lord's prayer in the communion service, there is this remarkable difference (and one can hardly conceive that it was without an object and a purpose)—the rubric before the Lord's prayer in the communion service, with which it commences, is this, "And the priest, *standing* at the north side of "the table, shall say the Lord's prayer, with the "collect following, the people kneeling." That is remarkable, because it is in contrast with the direction before, that in saying the Lord's prayer the priest was to kneel. One can easily conceive that there were reasons why the priest should be directed to assume the posture of standing when celebrating the communion and that this was not inserted without some very good reason, my learned friend, Mr. Stephens, has abundantly proved to your Lordships in his comments on the history of the Prayer Book. In proceeding through the communion service, we find the changes of posture marked with the utmost minuteness. After the collect the rubric is, "Then shall the "priest, turning to the people, rehearse distinctly "all the ten commandments; and the people, *still* "*kneeling*, shall, after every commandment ask God's "mercy for their transgression thereof," and so on. Following that up, the next rubric after the commandments have been rehearsed is: "Then shall "follow one of these two collects for the Queen, "the priest *standing* as before, and saying"— and then follow the epistle and gospel. When the gospel is read the direction is, "the people all standing up." Then comes the Nicene Creed, "the people still standing as before." Passing on to the general confession, a portion of the service as to which one may

say, there would be no danger of its being perverted to any superstitious use or purpose, the direction is that the minister shall kneel: "Then shall this "general confession be made in the name of all those "that are minded to receive the Holy Communion, by "one of the ministers, *both he* and all the people "*kneeling* humbly upon their knees and saying," &c. After this confession the rubric is as follows:— "Then shall the priest (or the bishop, being present) "*stand up*, and turning himself to the people pro- "nounce this absolution." Then, with other directions as to when and how he is to turn to the Lord's table, we come to the prayer of humble access, before which there is this rubric: "Then shall the "priest, *kneeling* down at the Lord's table, say in the "name of all them that shall receive the Communion "this prayer following," and then we come to the rubric which is more particularly in question, before the prayer of consecration. It is in these words: "When "the priest, *standing* before the table, hath so ordered "the bread and wine that he may with the more "readiness and decency break the bread before the "people, and take the cup into his hands, he shall say "the prayer of consecration, as followeth." There is a great deal one can see implied in that rubric. The service began by the minister standing at the north side of the table, and it has been suggested that this direction as to *ordering the bread and the wine* which is introduced here, and was not in the Second Prayer Book of Edward VI., may have been intended to conceal from the eyes of the congregation that which might to some extent detract from the solemnity of the occasion. He stands between them and the table that he may *so order the bread and wine* that he may with the more readiness and decency break the bread *before* the people and take the cup into his hands. Your Lordships will see that the word "standing" unquestionably governs the whole of this rubric. All the acts to be performed during the course of this prayer are only such acts as can with decency and propriety be performed by the minister standing. There is no direction after that, that the minister shall anywhere kneel. He could not distribute the consecrated elements in such a posture. He must stand for that purpose; and the only conclusion to be drawn is that he must stand during the prayer of consecration. This will be made plainer to your Lordships by a reference to the Scotch Prayer Book, and also to the Second Prayer Book of Edward VI. The direction in the Scotch liturgy is as follows: "Then the presbyter, *standing* "*up*, shall say the prayer of consecration as followeth; "but then during the time of consecration he shall "stand at such a part of the Holy table where he "may with the more ease and decency use both his "hands." That shows the meaning and object of his being called upon to stand. What he was to do with reference to the acts he had to perform would require that he should stand, in order that he might with the more ease and decency use both his hands in the consecration and subsequently in the distribution of the elements.

(*Lord Chelmsford.*) The priest is to stand before the table to order the bread and wine. Is he to say the prayer of consecration standing before the table?

(*Mr. Archibald.*) I humbly conceive not. I do not rest it upon my own authority only. The question is discussed in "Wheatly on the Common Prayer," at page 353, "If it be asked whether the priest is to say "this prayer standing before the table or at the north "end of it, I answer at the north end of it." I mention this to show that each part of this rubric had a design in it, judiciously arranged to meet all these various circumstances; and I conceive that after the celebrant has ordered the bread and wine he is to return to the north end so that he may break the bread *before* the people.

(*Lord Chelmsford.*) Probably at the time of this rubric being made the table was placed in a part of the church in which the priest would stand before the table and have the people before him.

(*Mr. Archibald.*) He is directed at the beginning of the Communion Service to stand at the north side.

(*Lord Chelmsford.*) The north side. I was only reminding you that the communion table was frequently in a part of the church not against the wall.

(*The Archbishop of York.*) You were going to quote the Second Prayer Book of Edward VI.?

(*Mr. Archibald.*) There is no direction in the Second Book of Edward VI. with respect to ordering the bread and wine. The rubric before the prayer of consecration is simply this: "Then the priest *standing up* shall say as followeth." There can be no doubt at all as to the grammatical construction of that rubric, and I submit there is equally little doubt as to the proper construction of the rubric in the present Prayer Book.

Your Lordships will find material differences also in comparing these Prayer Books together. In the First Prayer Book of Edward VI. the rubric was in these terms: "Then the priest, turning "him to the altar, shall say or sing plainly and "distinctly this prayer following;" then follows the consecration prayer, and in the course of that prayer directions were given to the celebrant for crossing himself as well as taking the bread into his hands. There was a transposition afterwards, most material with regard to questions of doctrine—a transposition of various prayers which occurred in the First Prayer Book, between the prayer of consecration and the reception of the communion, to other parts, so that nothing now stands between consecration and reception. In the First Prayer Book of Edward VI. there was also this rubric: "As touching kneeling, cross- "ing, holding up of hands, knocking upon the breast, "and other gestures, they may be used or left, as "every man's devotion serveth, without blame.' Now, whether that ever applied to ministers performing divine service or not, must I think be very doubtful. After express directions given to the minister as to what he was to do, it speaks of kneeling and crossing being left to the discretion of every *man's* devotion without blame, and this probably did not include ministers. But whether it did or not that rubric is omitted in the Second Prayer Book of Edward VI., so that nothing is left which gives countenance to the notion that the minister at any time at his discretion is at liberty to kneel where he is directed to stand. Then, if that be so, how does the matter stand upon this rubric and the Act of Uniformity together? Reading these two together, if the direction to the priest be to stand and say the prayer of consecration, and he kneels, it comes directly within the terms of the 4th section of the statute of Elizabeth to which I referred, as using another form or manner of celebrating the Lord's Supper. It is not only another ceremony, which has been admitted in the court below, but it falls within the express words of the section as a different manner of celebrating, kneeling being a different manner from standing—a manner of celebrating the communion which a minister would not be at liberty to adopt, any more than he would be at liberty to sit down in saying the Lord's prayer, which he is directed to say standing, at the commencement of the communion service. It might just as well be said that he might sit in pronouncing the absolution, where he is directed to stand.

Upon these grounds, and taking these statutes and the rubric together, and applying to them the ordinary rules of legal construction, looking at them as lawyers, there can I submit be no doubt whatever that there has been a violation of the rubric and an ecclesiastical offence—an offence clearly proved, as to kneeling, on the part of Mr. Mackonochie.

I do not think I ought to trouble your Lordships with any further observations upon that point.

The next question relates to the use of lights. There again I would venture to submit to your Lordships that the Acts of Uniformity furnish us also with a clear and decisive means of determining the question. When I say that, I mean, of course, the Acts of Uniformity and the rubric taken together, as con-

stituting one code of directions, not only for the performance of divine worship, but with reference to ornaments and the use of those ornaments that are to be retained in the church.

The rubric upon which this question arises is in language which deserves close consideration: "And "here is to be noted, that such ornaments of the "church and of the ministers thereof, at all times of "their ministration, shall be retained, and be in use, "as were in this Church of England, by the authority "of parliament, in the second year of the reign of "King Edward VI." Now, applying to that rubric the rules of construction which one would apply to a statute, or any document requiring judicial decision, I submit in the first place that it speaks from the date at which it is issued. The Prayer Book, with this rubric in it, is confirmed by the statute of Charles II., and one question is, when we come to give effect to all these words—"shall be retained and be in use," what were the ornaments that were actually in use at that date? Because only such ornaments as were then in use, and were also amongst those which had legislative sanction in the second year of Edward VI., are to be retained and be in use.

(*The Archbishop of York.*) Your opinion is that it does not refer back——

(*Mr. Archibald.*) That it does not revive anything.

(*Sir J. W. Colvile.*) You found that upon the word "retained?"

(*Mr. Archibald.*) Yes, my Lord.

(*Lord Westbury.*) What do you understand to be implied after the word "were"?

(*Mr. Archibald.*) Were by authority of Parliament legalized in the second year of Edward VI.

(*Lord Westbury.*) "Were in use in this Church of England"?

(*The Lord Chancellor.*) Does it not mean "existed"?

(*Mr. Archibald.*) Existed with legislative sanction.

(*Lord Westbury.*) You do not hold that anything is to be understood after the word "were"?

(*Mr. Archibald.*) Nothing but "authorized"—"as were authorized."

(*The Lord Chancellor.*) Existed by the authority of Parliament?

(*Mr. Archibald.*) Yes, that is it.

(*Sir W. Erle.*) You are well aware that this is a cardinal point of the case?

(*Mr. Archibald.*) Yes, my Lord. I am anxious, in the first place, to arrive at a true interpretation of the rubric as it stands, and in order to elucidate that I would proceed a step further.

(*The Lord Chancellor.*) Will you repeat your first point again?

(*Mr. Archibald.*) What I say is that this rubric only authorizes such ornaments as were actually legally in use in 1662, and as were also in use by the authority of Parliament in the second year of Edward VI. Those two things I conceive must concur, otherwise effect would not be given to all the words of the rubric. The rubric is that they shall be "retained." I conceive it would be altogether a misuse of language to talk of retaining that which was not actually in use at the time. If a man lost his senses, and recovered them, it could not be said that he had retained them. The word would be very inapt indeed for the purpose of reviving anything that had fallen out of use.

(*The Lord Chancellor.*) You would read it thus: these ornaments which are now used in the church shall be retained, provided they had the sanction of Parliament in the second year of Edward VI.?

(*Mr. Archibald.*) Precisely.

(*Lord Westbury.*) All those ornaments of the church which are now found shall be retained and be in use, if they had the authority of Parliament in the second year of King Edward VI.?

(*Mr. Archibald.*) Precisely.

(*The Archbishop of York.*) Are you not aware that these words "retained and be in use" were taken from the former rubric?

(*Mr. Archibald.*) Yes; but that does not involve me in any difficulty in the application of these legal principles.

(*The Archbishop of York.*) They are in the rubric of 1559.

(*Mr. Archibald.*) Yes, and also in the Act of Queen Elizabeth.

(*Sir W. Erle.*) By "authority of Parliament" you understand authorized by Parliament?

(*Mr. Archibald.*) Authorized by Parliament.

(*Sir W. Erle.*) A reference of this description must be to some express authority.

(*Mr. Archibald.*) If allowed to assume for a moment that my interpretation is correct, and advance a step further, your Lordships will be able to see more plainly my meaning, and the construction I seek to put upon the rubric. Assuming then that no ornaments were to be retained, except those which actually existed by legal authority in 1662, the date of this Prayer Book, where are we to look to discover what ornaments were legally authorized at that date? We turn to the canons of 1603, which are binding upon the church.

(*Sir W. Erle.*) Such as legally existed in the second year of Edward VI. is your interpretation?

(*Mr. Archibald.*) Yes. I am now upon the inquiry what were legally in use at the date of this Prayer Book, 1662. When we turn to the Canons of 1603 we find a number of ornaments referred to under the head of "Things appertaining to churches."

(*Sir W. Erle.*) Does the list exclude all the things not mentioned in it?

(*Mr. Archibald.*) I do not know that I can go so far as to say that the Canon is conceived in such terms as to be an *express* prohibition of other things, but I think that is the inference one would draw, that is the implication from the terms in which these things are directed to be provided. Before proceeding to read the Canon, what I contend is that if there were anything here which had not also parliamentary sanction in the second year of Edward VI., it would be expunged; but if certain things had parliamentary sanction in the second year of Edward VI., and if there was nothing at all in the Prayer Book of Edward VI., or in anything proceeding from the authority of parliament, to prohibit the use of them, they would under this rubric be retained, and be in use.

(*Sir W. Erle.*) Anything not authorized expressly by parliament ought to be expunged.

(*Mr. Archibald.*) That would I say be the effect of this rubric confirmed by the Act of Uniformity; because the rubric says: "Such ornaments of the church, "and of the ministers thereof, at all times of their "ministration, shall be retained and be in use as were "in this Church of England, by the authority of par-"liament, in the second year of the reign of King "Edward VI." Now we find in the Canon an enumeration of various things which fall under denomination of ornaments according to the decision in Westerton *v.* Liddell; Canon 80 directs: "The church-"wardens or questmen of every church and chapel shall "at the charge of the parish provide the Book of Com-"mon Prayer lately explained in some few points by "His Majesty's authority, according to the laws and "his highness's prerogative in that behalf, and that "with all convenient speed, but at the furthest within "two months after the publishing of these our consti-"tutions. And if any parishes be yet unfurnished of "the Bible of the largest volume, or of the book of "homilies allowed by authority, the said church-"wardens shall within convenient time provide the "same at the like charge of the parish." Then the 81st Canon orders a font for baptism to be provided, The 82d Canon refers to "a decent communion table, &c." "Whereas we have no doubt but that in all churches "within the realmof England convenient and decent "tables are provid d and placed for the celebration of "the Holy Communion, we appoint that the same tables "shall from time to time be kept and repaired in suf-"ficient and seemly manner, and covered in time of "divine service with a carpet of silk or other decent "stuff, thought meet by the ordinary of the place, if any "question be made of it, and with a fair linen cloth

" at the time of the ministration, as becometh that " table, and so stand, saving when the said Holy Com- " munion is to be administered, at which time the " same shall be placed in so good sort within the " church or chancel as thereby the minister may be " more conveniently heard of the communicants in his " prayer and ministration, and the communicants also " more conveniently and in more number may com- " municate with the said minister; and that the ten " commandments be set up on the east end of every " church and chapel, where the people may best see " and read the same; and other chosen sentences " written upon the walls of the said churches and " chapels, in places convenient; and likewise that a " convenient seat be made for the minister to read " service in. All these to be done at the charge of " the parish." By canon 83 a pulpit is to be provided. " The churchwardens or questmen, at the common " charge of the parishioners in every church, shall " provide a comely and decent pulpit, to be set in a " convenient place within the same, by the direction " of the ordinary of the place, if any question do arise, " and to be there seemly kept for the preaching of " God's word." By canon 84 a chest for alms is to to be provided, and canon 85 orders the churches to be "kept in sufficient reparations."

(*Lord Westbury.*) Are these things anywhere termed "ornaments?"

(*Mr. Archibald.*) The effect of the decision in "Westerton *v.* Liddell" is that these would be all ornaments. "Ornaments" is used in the sense of the word "apparatus," and I apprehend that all these would fall within this description. Before I proceed further to argue upon this rubric, and refer to the case of "Westerton *v.* Liddell," which I humbly conceive itself concludes this question, I would deal with the question put by the Archbishop of York as to the effect of this rubric being in the Prayer Book of Queen Elizabeth. I would contend in the same way that the rubric in the Prayer Book of Elizabeth would also speak from the date at which it was issued and confirmed, and that if any articles had fallen out of legal use between the date of that rubric and the date of this Prayer Book in 1662, it would not be lawful to revive them as part of the ornaments of the church. The rubric in Queen Elizabeth's Prayer Book does not contain the word "retained."

(*The Archbishop of York.*) Yes, I think the word "retained" is there.

(*Mr. Archibald.*) Your Grace will find that it is in the Act of Queen Elizabeth, but not in the rubric; but construing the Act and the rubric together the effect would be precisely the same.

(*Lord Westbury.*) Supposing there was an ornament of the church that existed in the second year of King Edward VI., and also was there by authority of parliament, but had fallen into disuse and no longer continued in the church at the time of this rubric in the Book of Common Prayer, do you contend that would not come within this rubric?

(*Mr. Archibald.*) I do not know that I need contend to that extent.

(*Lord Westbury.*) You say that such ornaments are to be retained as are now found in the church, and as also were found in the church in the second year of the reign of Edward VI., and were found there under the authority of Parliament?

(*Mr. Archibald.*) Precisely.

(*Lord Westbury.*) Therefore that would exclude anything that had dropped out in the intermediate time?

(*Mr. Archibald.*) And certainly anything that had dropped out by legal authority. Anything that had so dropped out would not merely be disused but it would be——

(*Lord Westbury.*) Abrogated?

(*Mr. Archibald.*) Abrogated.

(*The Archbishop of York.*) The word "retained" is in the rubric.

(*The Lord Chancellor.*) Does not your construction of the rubric go to that case that has been put to you? Suppose there was an ornament in use the day the Act of Edward VI. passed, and was warranted and sanctioned by that Act, and suppose that from that day forward it was totally disused, not used anywhere, and at the end of 100 years, 1662, there comes this rubric: does not your construction go to that, that it does not retain anything which was not then in use?

(*Mr. Archibald.*) I think it does, and I think that is the fair construction.

(*Lord Westbury.*) We cannot understand this very clearly; your interpretation is that such ornaments of the church means such existing present ornaments?

(*Mr. Archibald.*) Precisely; such existing present ornaments as were also in the church by authority of parliament in the second year of King Edward VI.?

(*The Lord Chancellor.*) Such of those ornaments shall be retained and be in use as had parliamentary sanction in the reign of Edward VI.?

(*Mr. Archibald.*) Precisely.

(*Lord Westbury.*) Therefore if there were any ornaments in the time of Edward VI. which were even continued down to 1662, yet if those could not be referred to parliamentary authority they would be rejected.

(*Mr. Archibald.*) They would. One can see very sufficient reasons for adopting this rubric in its very terms, at its successive dates. Disuse would lead congregations to regard the introduction of ornaments which had fallen out of use as a novelty, and their introduction would no doubt stir up the very things which these Acts of Uniformity were designed to prevent; that is, divisions and contentions, and schism.

(*Lord Chelmsford.*) Such ornaments of the church and none other as were in this Church of England by authority of Parliament in the second year of King Edward VI.?

(*Mr. Archibald.*) That is it, my Lord.

(*The Archbishop of York.*) I have a little misled you.

(*Mr. Archibald.*) The rubric is here, in the Prayer Book of Queen Elizabeth, but not in precise terms. The word "retained" is not found in it.

(*The Archbishop of York.*) But there is a reference to the Act of Parliament which is just before—

(*Mr. Archibald.*) Yes, in the Act of Parliament it appears, the 25th section of the Act of Elizabeth enacts, "That such ornaments of the Church and the " ministers thereof shall be *retained* and be in use as " was in this Church of England, by the authority of " Parliament, in the second year of the reign of King " Edward VI., until other order shall be therein taken " by the authority of the Queen's Majesty, with the " advice of her commissioners, appointed and autho- " rised under the great seal of England for causes " ecclesiastical." That section, and the rubric taken together amount to precisely the same thing as the rubric in the Prayer Book of 1662, so that we may read it as if the rubric had been in the same terms in Queen Elizabeth's Prayer Book, and the effect would have been precisely the same, since if anything had fallen into disuse there would be a good reason for not reviving it; and taking the cardinal point, that nothing was to be retained which had not parliamentary sanction in the second year of Edward VI., the rule would be perfectly clear and easy. There would be no ambiguity about it, and no difficulty in interpreting it, because it would be plain to everybody what were the ornaments in use, either in Elizabeth's time or in 1662, and none but those would be retained.

(*Lord Westbury.*) Will you please to answer this question? Suppose it were found that lighted candles were in use under the sanction of injunctions issued by the authority of parliament in the second year of Edward the Sixth, but that they were not in use antecedent to this rubric in 1662, then they would not be revived or sanctioned by this rubric according to your construction.

(*Mr. Archibald.*) That is my contention.

(*Lord Westbury.*) I only want to know distinctly what you say.

(*Mr. Archibald.*) I am much obliged to your Lord-

hip for putting it so much more clearly than I have one.

(*Lord Westbury.*) That would make us go into historical inquiry.

(*Mr. Archibald.*) No, my Lord, because I think the only documents to which we could refer must be something of authority in the nature of canons, and in the canons of 1603 we have a distinct specification of the various ornaments that were to be used in the church, and would continue in use down to 1662.

(*Lord Westbury.*) Only there are no negative words.

(*Mr. Archibald.*) There are no negative words, but the onus would be upon those who seek to bring in anything else. But even without negative words, when we look at the object of these canons embracing all these various subjects, and dealing with things pertaining to churches, I think the presumption would be that they include everything in the shape of ornaments that would be legalized at that day, and everything pertaining to churches that would be in use in 1603, and presumed to be in use down to 1662.

That, my Lords, is the view of this case which I submit to your Lordships upon the rubric itself, in so far as it relates to the question of ornaments.

(*Sir W. Erle.*) Is there any sanction for architectural ornaments in any shape?

(*Mr. Archibald.*) There is nothing one way or the other. And it was upon that ground that in Westerton *v.* Liddell the cross was allowed where it was not used in any other way than as an architectural decoration.

(*Sir W. Erle.*) In basso relievo it was allowed.

(*Mr. Archibald.*) Yes, but when put on the communion table it was held to be illegal. When it was used in the service in that position it was illegal, but as a mere architectural ornament or decoration there was no objection made. Allowed as an architectural ornament, disallowed as an ornament to be used in the service, I understand to be the effect of the decision.

Having said thus much as regards the bearing of this rubric upon the question of what ornaments are allowed to be retained, the question of lighted candles may be dealt with in another way, and I will not go over that ground again, because it has been so fully argued by Mr. Stephens, viz.—that the lighting and the burning of these candles during the service constitutes a ceremony, and so contravenes the Acts of Uniformity. I will not follow that portion of the argument, because your Lordships have already heard it so fully discussed by my learned friend Mr. Stephens.

But there is another point to which I will call your Lordships' attention, and that is the effect of the decision in Westerton *v.* Liddell upon this very rubric.

(*The Lord Chancellor.*) This would be a convenient place for you to stop.

(*Mr. Archibald.*) If your Lordship pleases.

Adjourned to to-morrow morning, 10.30

THIRD DAY.

[*Printed from the short-hand notes supplied by Mr. Thos. Meredith, Chancery Lane, Midland Circuit.*]

(*Mr. Archibald.*) I was proceeding, my Lords, with the argument on the ornaments rubric. For the sake of clearness, I will recapitulate my contention, which is, in the first place, that effect must be given to every word in the rubric, to the word "retained" as well as to the words "be in use;" secondly, that the rubric speaks from its date in 1662; and, thirdly, that as a consequence it sanctions nothing that was not actually and generally in use in 1662, and which was not also in the second year of Edward the Sixth authorized by Parliament to be used in the church.

(*Sir W. Erle.*) Are there three grounds? I did not quite follow them.

(*Mr. Archibald.*) Effect must be given to the word "retained" as well as to the words "be in use;" the rubric speaks from 1662, and as a consequence nothing would be sanctioned that was not in use in 1662, and which was not authorized by Parliament to be used in the church. It will follow from this that it would in 1662 exclude things which in the second year of Edward the Sixth were authorized by Parliament to be used, but which were not actually in use in 1662; and that, whether they had fallen into mere desuetude, or whether their use in the meanwhile had been put an end to by some legal authority. In either case, however they came to be disused, I contend that this rubric would give no sanction to them if they were not actually in use in 1662. An observation fell from Lord Westbury that this would embark us on an historical inquiry as to what was in use in 1662. Now, with regard to lights, I do not apprehend that it has ever been contended that two lights upon the communion table used as a part of the ceremony, that is, when not required for the purpose of giving light, were actually in use in 1662. I do not think it has really been contended as a matter of fact, that at the date of this present rubric two lighted candles were generally in use in the Church. But the inquiry after all is an exceedingly simple one, because, in the first place, it must begin at the year 1662, and when we begin there, the inquiry becomes very much simplified. As regards the particular question whether lights were in use by authority of Parliament, I apprehend there is no difficulty whatever when your Lordships turn to the construction that has been put upon this rubric in the case of Westerton *v.* Liddell. With regard to other matters, such as vestments and other ornaments, if it were necessary to go into that argument —(it might possibly elucidate this question, but I do not think that it is at all incumbent on me to go into it,) it would be equally easy to show that these rules of construction would furnish us with an easy and simple method of arriving at a conclusion with respect to what ornaments should be allowed and what should not; and the result would be that no ornaments of the minister would be allowed except those that were in use in 1662.

(*Sir J. W. Colvile.*) Is it not against your construction of the word "retained" that about the time of 1662 there was nothing in use?—I mean that the ornaments of the church and the ministers had been superseded for some years, so that it is difficult to say what was in use.

(*Mr. Archibald.*) That would not affect my position.

(*Sir J. W. Colvile.*) There must have been some intention to restore that form of worship.

(*Mr. Archibald.*) Your Lordships can only gather the intention from the words of this rubric, and it is not open to argue from mere historical sources, apart from this. Its meaning must be gathered from the very words used in connection with the Act of Parliament. I was going on to say with respect to lights, that the construction which has been put upon this rubric in Westerton v. Liddell renders the question exceedingly simple.

(*Sir W. Erle.*) Before departing from the construction you put upon the words "such ornaments of the "church and of the ministers thereof shall be retained "and be in use, as were in this Church of England, by "the authority of Parliament, in the second year of the "reign of King Edward the Sixth," I wish to say this, those ornaments were in the Church of England during the time of the Commonwealth. According to the remark made by Sir James Colvile they were not in use in any church, some of them may not have been; but they were in the Church of England, which is a different thing from the masonry of the church. The Church of England is an institution.

(*Mr. Archibald.*) No doubt it is so; but I should

submit that the true construction of that part of the rubric is, which were in the second year of Edward the Sixth authorized by Parliament to be used in the church.

(*Sir W. Erle.*) You have expressed yourself very clearly, and I merely made that remark in passing. Now please to resume.

(*Mr. Archibald.*) I conceive that these words must be supplied, "which were in the second year of "Edward the Sixth, authorized by Parliament to be "used in the church." That would give a starting point.

(*Lord Chelmsford.*) "Were in this Church of "England by the authority of Parliament in the second "year of King Edward the Sixth."

(*Mr. Archibald.*) That is capable of the construction which I put upon it, viz. the construction which has been put upon it by the Privy Council in the case of Liddell *v.* Westerton ; and to that I was proceeding to call your Lordship's attention. At page 156 of Moore's Report, after setting out the words of the rubric, the judgment proceeds—"Dr. Lushington "was of opinion, that by the true construction "of these words, reference must be had to the Act "of the 2nd and 3rd Edward the Sixth, and the "Prayer Book which it established, for the purpose of "determining what ornaments were thereby sanc-"tioned, but he was perplexed by the difficulty that "although there were words in the Prayer Book "describing the ornaments of the ministers, there "were none which applied to ornaments of the church "in his understanding of the expression." Their "Lordships, after much consideration are satisfied "that the construction of this rubric which they "suggested at the hearing of the case is its true "meaning, and that the word 'ornaments' applied, "and in this rubric is confined to those articles the "use of which in the services and ministrations of "the church is prescribed by the prayer book of "Edward the Sixth. The term 'ornaments' in "ecclesiastical law is not confined, as by modern "usage, to articles of decoration or embellishment, "but it is used in the larger sense of the word "'ornamentum,' which, according to the interpre-"tation of Forcellini's Dictionary, is used 'pro quo-"cumque apparatu, seu instrumento.' All the several "articles used in the performance of the services "and rites of the church are 'ornaments.' Vest-"ments, books, cloths, chalices, and patens, are "amongst church ornaments, a long list of them will "be found extracted from Lyndwood in Dr. Phili-"more's edition of Burn's Ecclesiastical Law (vol. 1, "pp. 375-6-7). In modern times organs and bells "are held to fall under this denomination. When "reference is had to the first prayer book of Edward "the Sixth, with this explanation of the term 'orna-"ments,' no difficulty will be found in discovering "amongst the articles of which the use is there "enjoined, ornaments of the church, as well as orna-"ments of the ministers. Besides the vestments "differing in the different services, the rubric pro-"vides for the use of an English Bible, the new "Prayer Book, a poor-man's box, a chalice, a cor-"poras, a bell, and some other things." The effect of this appears to be that the Privy Council considered the reference in this rubric to be merely another method of describing the First Prayer Book of Edward the Sixth and the Act confirming it, and adopting that construction that it referred only to those ornaments which were specified in the various rubrics of that Prayer Book and directed to be used in the Church.

Now, adopting that construction, we shall have no difficulty whatever with regard to lights. Lights are not mentioned anywhere in that book. Lights are not mentioned in any of the subsequent Prayer Books or Acts of Uniformity down to the present time; and consequently taking the Acts of Uniformity, and the Prayer Books confirmed by them as guides in this inquiry as to what was in use in 1662, the result would clearly be that lights would not be amongst the things used, and therefore the use of two lights upon the communion table would receive no sanction whatever from this rubric, no sanction as ornaments of the church. And if the use of them as burning lights upon the communion table be regarded as a ceremony, then they would be prohibited by the provisions of the statute of Elizabeth, which prohibited the use of any other ceremony in the service of the church than those which are prescribed in the Prayer Book. So that either way, either regarded as ornaments of the church, or as a ceremony, they would equally be prohibited by the Acts of Uniformity and the Prayer Book.

There is one point with reference to Westerton *v.* Liddell to which I would just shortly advert, because it may again be revived before your Lordships. It has been suggested sometimes that this portion of the judgment of the Privy Council must be incorrect, inasmuch as the Act of the 2nd and 3rd of Edward the Sixth, did not with certainty pass in the 2nd year of Edward the Sixth, and the point is referred to at page 160 of Moore's Report to which I have just called attention. "It was urged at the bar "that the present rubric, which refers to the second "year of Edward the Sixth, cannot mean ornaments "mentioned in the First Prayer Book, because as it "is said, that Act was probably not passed, and the "Prayer Book was certainly not in use till after the "expiration of the second year of Edward the Sixth, "and that, therefore, the words 'by authority of "Parliament,' must mean by virtue of canons or royal "injunctions having the authority of Parliament made "at an earlier period. There seems no reason to "doubt that the Act in question received the royal "assent in the second year of Edward the Sixth. It "concerned a matter of great urgency which had been "long under consideration, and was the first Act of "of the Session; it passed through one House of "Parliament on January the 15th, 1549, N.S., and "the other on the 21st of the same month ; and the "second year of the reign of Edward the Sixth, did "not expire till January the 28th. In the Act of "the 5th and 6th Edward the Sixth, cap. 1, sec. 5, "it is expressly referred to as the Act 'made in the "second year of the King's Majesty's reign.'"

But there was a point not adverted to in the judgment, which puts it beyond all possibility of doubt that this Act had its effect from the first day of that session, which appears by the heading of the Act of Parliament itself to have commenced on the 4th of November 1548. Your Lordships will find in the case of Lattless and Patten *v.* Holmes, in 4th Term Reports, page 660, that until a change was made in the law, Acts always took effect from the first day of the Session. The marginal note of that case is, "An Act of Parliament which is to take effect "'from and after the passing of the Act,' operates by "legal relation from the first day of the Session."

(*Lord Chelmsford.*) I think there is no doubt about that point. You need not read that case, I think.

(*Mr. Archibald.*) It was merely in passing that I referred to it lest the objection should be urged on the other side. The change was made by the Act of the 33rd George the Third, c. 13, which enacts that "Where-"as every Act of Parliament in which the commence-"ment thereof is not directed to be from a specific "time doth commence from the first day of the session "of Parliament in which such Act is passed ; and "whereas the same is liable to produce great and "manifest injustice, for remedy whereof be it enacted, "and it is hereby enacted by the King's most excel-"lent majesty, by and with the advice and consent "of the lords spiritual and temporal, and commons, "in this present Parliament assembled, and by the "authority of the same, that the clerk of the Parlia-"ments shall endorse (in English) on every Act of "Parliament which shall pass after the 8th day of "April 1793, immediately after the title of such Act "the day, month, and year when the same shall have "passed, and shall have received the royal assent, "and such endorsement shall be taken to be part of

such Act, and to be the date of its commencement when no other commencement shall be therein provided." So that any possible doubt upon that point will be removed, and it is quite clear that this Act took effect in the second year of Edward the Sixth; and therefore, that the judgment of the Privy Council beyond all doubt, and that the reason given is the correct and sound one for treating it as the Act referred to, and the only one referred to in the rubric.

Upon these grounds, I submit that it is quite clear that lights could not have been legally in use in the year 1662.

There is another mode of looking at the question which brings us to the same conclusion; namely, that to which I adverted, to some extent, yesterday, the enumeration in the canons of the various ornaments of the church, and the entire omission of any reference whatever to lights in the canons of 1603. Your Lordships will find in canon 20, which I do not think I mentioned yesterday, that among the ornaments is a vessel for the wine to be used in the sacrament, "Which wine we require to be brought to the communion table in a clean and sweet standing pot or stoop of pewter, if not of purer metal." That is one of the ornaments, and the others were amongst those referred to by the canons under the heading of "Things appertaining to churches." Where an enumeration of things of that kind is found in canons binding on the church and clergy I venture to say that the inference is irresistible that with respect to ornaments so significant, ornaments of such importance as two lighted candles upon the communion table, after all the discussion which we know from history had taken place on the subject, the omission to enumerate them is clear to show that they were not in use in the church in 1662.

The inquiry into these matters must, I submit, proceed, in the first place, upon that which is binding upon the church, viz., the Acts of Uniformity, the canons and the rubrics; and until some ambiguity is found in them it is not competent to any tribunal to travel out of them, and it cannot be, that in deciding this matter judicially, reference can be made in all directions to mere historical authorities, and to that which is after all mere matter of reputation and notoriety; but in order to come to a conclusion with any degree of certainty, we must adhere to those things which are binding as authentic laws and ordinances upon the church.

When we refer then to the first Prayer Book of Edward the Sixth and to the canons, finding no mention whatever of lights, the only conclusion to be drawn is, first, they were not actually in use; and secondly, there was no legal sanction for their being in use in 1662.

If that be the case, then, as I ventured to say at the commencement of my argument, the Acts of Uniformity, the canons, and rubrics together, instead of being ambiguous and doubtful and confused, furnish, in truth, a clear and distinct rule for the decision of these questions, and furnish, as I submit, upon the true construction of them, an inevitable conclusion that, in regard to lights, as well as in regard to kneeling, the defendant has been guilty of an ecclesiastical offence.

There is one matter to which I inadvertently omitted to refer your Lordships yesterday, that is the discretion of the bishop as regards kneeling. I do not know whether your Lordships think it necessary that I should go into that.

(*Lord Chelmsford.*) The ground upon which the learned judge decided that the kneeling was a matter in the discretion of the bishop, turned upon construction.

(*The Lord Chancellor.*) As I understood, the learned judge in the court below appeared to think that the discretion of the bishop would be material, assuming there were no directions in the rubric on the subject. Do you understand the learned judge to have thought, assuming the rubric said the prayer shall be said standing, the bishop could allow kneeling?

(*Mr. Archibald.*) He says at the bottom of page 77 "If Mr. Mackonochie has committed any error in this "respect, it is one which should not form the subject "of a criminal prosecution, but belongs to the cate- "gory of those cases which should be referred to the "bishop, in order that he may exercise thereupon "his discretion, according to the rubric to which I "already referred."

(*Sir W. Erle.*) Does not he assume that the prayer is to be said standing. There is a pause. That may not be an offence. During the pause the kneeling takes place. The kneeling is over, and the erect posture is resumed before the prayer is continued. The question is, is that an offence? Under those circumstances the learned judge said the pausing and the kneeling may be within the cognisance of the bishop more properly.

(*Mr. Archibald.*) I understood him to take this view of the matter; that there was nothing to prohibit the kneeling.

(*Sir W. Erle.*) The evidence is, that at a certain point of the prayer there was an obvious pause. During the pause he knelt and rose again, and then continued the prayer.

(*Lord Westbury.*) The preface to the Book of Common Prayer says that if there be a doubt as to the use and practice of things contained in that book, that doubt may be referred, and ought to be referred, to the bishop, "who by his discretion shall take order "for the quieting and appeasing of the same." I understand the learned Judge to say that this was at least a doubtful thing, and that it should have been referred to the bishop before being made the subject of proceedings.

(*Mr. Archibald.*) That may be the reason of his judgment, although he has not gone into any detail in giving his reasons; in fact, he has given no distinct reasons why this matter should have been referred to the bishop.

(*The Archbishop of York.*) At page 77 to which you have referred us, the learned judge says, "It "cannot be contended that at some time or other he "must not kneel during the celebration, although no "directions as to his kneeling at all are given by the "rubric." Then follows the quotation about the Puritans at the Savoy Conference; and then the learned judge says, "Moreover, in my opinion, if Mr. "Mackonochie has committed any error in this "respect, &c." Do you read those two together, that as no directions were given as to kneeling, therefore it was within the discretion of the bishop?

(*Mr. Archibald.*) In the first place, the tendency of his opinion is that there is nothing to restrain the celebrant from kneeling; but if there be, if he is bound to stand, that, nevertheless, is a question for the discretion of the bishop.

(*Lord Chelmsford.*) The learned judge does not say that there are no precise directions given as to the posture of the celebrant at the time of the Prayer of Consecration, he says the rubric does not give precise directions that he should kneel at the time. It gives precise directions that he should stand during the Prayer of Consecration.

(*Mr. Archibald.*) It does. I conceive that is the misapprehension of the learned judge upon this point.

(*Lord Westbury.*) Is there anything, then, upon which a doubt could arise?

(*Mr. Archibald.*) Nothing.

(*Lord Westbury.*) A doubt must be doubt as to construction, as to the meaning of words.

(*Mr. Archibald.*) I do not know that the bishop's authority would go so far even as that, but this is a case in which there cannot be a possible doubt, because taking the rubric and the Act of Uniformity together, it amounts to this, that whilst saying the Prayer of Consecration the minister shall stand, and not perform that part of the service in any other manner; that, in fact, he shall stand, and not kneel; therefore, it cannot

be in the competence of the bishop to say that he is at liberty to kneel.

(*Lord Westbury.*) If it be an offence, do these words take away the jurisdiction ?

(*Mr. Archibald.*) I apprehend not ; and I was going on that very account to mention some instances which will be found throughout the rubrics of matters which really are left to the bishop. For instance, in the rubric in the morning service, your Lordships will find in the first place that the bishop's jurisdiction is limited to the things " contained in this book ;" and his decision is not to be contrary to anything contained in the book. Now, in regard to kneeling at this particular time, there is nothing contained in the book, and so far from that the direction is express that he shall not kneel.

(*Lord Westbury.*) Does not this passage in the preface seem to refer to a case in which a clergyman may entertain a conscientious doubt, and before he acts, upon the difficulty present to his mind, he may refer that to his diocesan ?

(*Mr. Archibald.*) I have always understood it so. Your Lordships will find in illustration of that, several instances. The rubric before the morning and evening prayer says, " The morning and evening prayer shall be " used in the accustomed place of the church, chapel, " or chancel, except it shall be otherwise determined " by the ordinary of the place." Now a clergyman might have some doubt as to what was the accustomed place of the church, chapel, or chancel, in which to say the morning and evening prayer. That would be a matter as to which he would refer to the ordinary for his decision, because it relates to how a clergyman is to " understand, do, and execute the things contained in this book." That is an example of a class of cases in which discretion would be given to the ordinary. There are other rubrics of the same description in which the discretion of the ordinary should be referred to. I may cite the rubric before the communion service with reference to repelling persons from the communion. That requires that " an account " of the same shall be given to the ordinary within 14 " days after at the farthest. And the ordinary shall " proceed against the offending person according to " the canon." A minister might have capriciously exercised his power in repelling persons, and it would be a matter for the decision of the ordinary. There are similar rubrics, *e.g.*, with regard to proclamations in churches. The first rubric before the offertory says, " Nothing shall be proclaimed or published in the " church during the time of divine service, but by the " minister, nor by him anything but what is prescribed " in the rules of this book, or enjoined by the Queen " or by the ordinary of the place." Supposing there was a difficulty as to how this proclamation was to be made, or by whom, those would be matters to refer to the ordinary as to how to understand, do, and execute those directions. Then as to the distribution of the offertory, if there is any difficulty or doubt the ordinary is to be referred to; and he has also to fix the part of the church in which churchings are to take place.

Assuming that my construction as to lights is the correct one, a question might arise as to whether candles were being used for light or for ornament, that might be a matter for the discretion of the ordinary. Assuming your Lordships to decide that lights on the table when not required for the purpose of giving light were illegal it might be referred to the ordinary whether, in a particular instance, they were *bonâ fide* used for the purpose of light only, or in violation of that portion of the law. That I apprehend is the class of cases to be referred to the ordinary, but it could not be within his competence to decide in the case in question that the minister was at liberty to kneel when he is expressly prohibited by the rubric and the Act of Uniformity together, from kneeling at that time. It could not be possible for him to take away the jurisdiction of the other courts, or absolve the minister from the offence so committed.

Now, my Lords, those are the observations which it occurs to me to offer to your Lordships upon this appeal, and I venture to submit, in summing up, that with regard to kneeling, it is perfectly clear that there is a direction to stand and not to kneel, and with regard to lights, reference being had to the statutes and ordinances binding upon the church, I mean the Act of 2 Edward VI. and the Prayer Book confirmed by it, there being no mention whatever in that book, of lights, and there being in the canons binding on the church, the canons of 1603, an enumeration of various church ornaments but no mention of lights, the inevitable conclusion is that they were not in use, and would not be regarded judicially by your Lordships as being in use in 1662, and therefore that they are entirely excluded from the Act of Parliament of 2 Edward VI., and receive no sanction whatever from the ornaments rubric.

I trust therefore that the opinion which I venture to urge upon your Lordships, that these Acts of Uniformity so far from being in any state of confusion or doubt, are clear and distinct, and afford a most intelligible and practical code of directions for the performance of divine service, will be adopted by your Lordships, and that no person in the church will be considered at liberty, under the impression that there is doubt and ambiguity in these matters, to re-introduce practices, and the use of ornaments which have been deliberately discarded in moulding the Prayer Book into its present form. I trust that the judgment of your Lordships will dispel any notion of that kind, and set at rest these matters which have caused so much dissension and so much discord in the Church of England.

(*Dr. Deane.*) In the absence of my learned friend Mr. James it is, I am sorry to say, my duty to open this case to your Lordships. I need hardly say that it is a criminal proceeding, and therefore it is one in which the charge should be laid with the utmost precision, in order that the jurisdiction of the Court, which is one of a limited jurisdiction, should be shown; and further to put the defendant in full possession of the facts upon which the charge itself is made to depend. The charges are two. My Lords, I have nothing to say with respect to the charge of lights, but with respect to the prostration, or kneeling, I am bound to take the objection before your Lordships that that charge is not laid with sufficient precision ; in point of fact, that the charge is so laid that your Lordships, whatever opinion you might otherwise come to with respect to the lawfulness or unlawfulness of prostration or of kneeling, must in this case say that there is no charge laid upon which you can find Mr. Mackonochie guilty. I said, my Lords, that this was a case in which the Court from which the appeal comes is one of limited jurisdiction. It is the Court of Arches, the Court of Appeal subject to your Lordship's higher court for the Province of Canterbury; but inasmuch as the offence is committed in the diocese of London the Court of the Archbishop could take no jurisdiction over it save by letters of request, therefore one has to look to the letters of request and the citation or decree following the letters of request to see what the actual charge is. Those letters of request will be found at page 1 of the joint appendix, and the charge there is all put together as though it were a series of acts committed at one and the same time ; and after speaking of the elevation of the paten and of the elevation of the cup during the prayer of consecration, and the permitting and sanctioning such taking and elevating, it goes on,—" And by bowing, " kneeling, or prostrating himself before the con- " secrated elements during or after the prayer of " consecration."

Now, my Lords, what is the charge that Mr. Mackonochie will have to meet there? It is almost impossible to define it. It does not say he was the celebrant at the time. For all that appears there he may not have been even an assisting minister ; he may have been one of the congregation, one of the persons who are expressly directed to kneel by the rubric, not only during, but after the prayer of consecration. So that even if the charge there were put not with the word " or " but with the word " and," there would be

ally no offence charged against Mr. Mackonochie. e has bowed or he has kneeled, or he has prostrated mself "before the consecrated elements." I do t suppose there is any force in the word "before" ring or after the prayer of consecration." And hy should he not? This case is very much like he case of Francis against Stewart in 5th Queen's ench Reports, where the charge was against a rishioner for having refused to join in making a urch rate, but the court had no hesitation in grant- g a prohibition, because they said if he has refused join in the making a church rate *non constat* that at is any offence. The learned judge had admitted e citation there. It was said, "That is only rocess." "Yes," said the Queen's Bench, "it may be only process, but the defendant has a right to know of what he is accused." And I ask your ordships with what is Mr. Mackonochie charged? is not said that he, being the celebrant, has done and so, but simply that during or after the Prayer f Consecration he has knelt.

(*The Archbishop of York.*) Your objection is that ought to say "he, being the celebrant"?

(*Dr. Deane.*) It is not laid, I say, with that pre- ision with which it ought to be.

(*Sir W. Erle.*) You would say "Yes" to what the rchbishop said?

(*Dr. Deane.*) I beg his Grace's pardon; I did not ar the question.

(*The Archbishop of York.*) Your argument is this: at these words do not sufficiently indicate the lebrant when they say that he lifted up the paten, nd so on, but that it ought to have been repeated in is way, "he being the celebrant, knelt or prostrated himself."

(*Dr. Deane.*) That would be my contention. Then, the following page, this is the citation which llows the letters of request. At the top, after recit- ng various things he has done as the celebrant, it ys, "And by permitting and sanctioning such levation," which implies that someone has elevated, d it goes on, "and by bowing, kneeling, or pros- trating himself before the consecrated elements during or after the Prayer of Consecration." Your race will allow me to observe that even if it charged im with being the celebrant, part of my argument ould still remain good, because I shall have presently o contend that the celebrant invariably kneels when e receives the elements himself, though there is no irection for that.

(*Lord Chelmsford.*) You must not assume there is o direction as to kneeling.

(*Lord Westbury.*) It is open to you of course to rgue it. The words are "all meekly kneeling on their knees;" and the "all" seems to be all persons reviously spoken of.

(*Dr. Deane.*) Your Lordships will allow me to ut this as my contention,—assuming the matter as our Lordships have put it to me, as it is left so agucly in the alternative that when he came to argue he case he would not know what he was charged with —then arises the question whether it can be cured by he articles. The articles as amended at page 7 in ed ink. There we get a different account of the ing

(*Lord Chelmsford.*) Is there any case with refer- nce to the necessary proceeding by letters of request? s it not sufficient to show there had been an offence ommitted of which the archbishop might take cogni- ance without all the formalities and precision of an ndictment?—The question is, did the bishop of the iocese request the archbishop to take cognizance of ases, and does he state it with sufficient clearness to how the archbishop that there has been an offence gainst the ecclesiastical laws?

(*The Lord Chancellor.*) Would not one course for ou have been to appear there under protest?

(*Dr. Deane.*) I was not in the case below, and I an only know what the course was from what my earned friends tell me. The articles were objected o on the ground that the articles and citation did not correspond. Dr. Lushington, in his judgment, thought they were sufficient, and as your Lordships are aware under the present Church Discipline Act, there is no power to appeal to your Lordships upon an interlocu- tory matter without the leave of the learned judge, and the learned judge refused to grant permission to appeal.

(*Lord Westbury.*) Could you not have protested against the jurisdiction upon being served with a cita- tion, and before the articles were filed?

(*Dr. Deane.*) They might have done that.

(*The Lord Chancellor.*) In the case of Flamank against Simpson this was considered.

(*Lord Chelmsford.*) If a party appears and submits to the jurisdiction of the Court, he has waived the right of objecting.

(*The Archbishop of York.*) The objection was taken in the Court below and was disallowed, and no leave to appeal was given.

(*Dr. Deane.*) That was so.

(*The Lord Chancellor.*) What was the objection taken?

(*Dr. Deane.*) The one I am now taking—that the Articles go beyond the citation.

(*Lord Chelmsford.*) Is not there a distinct question whether the Articles go beyond the citation and whether the letters of request, in fact, give jurisdic- tion, because the question of jurisdiction is that about that which you are now contending.

(*Dr. Deane.*) I am taking the two,—the question of jurisdiction, and the question whether jurisdiction being established the charge is sufficiently laid.

(*Lord Chelmsford.*) The objection to jurisdiction must be taken at the very earliest possible period, and if a party passes that period and submits to the jurisdiction of the Court, it is too late afterwards to object.

(*The Lord Chancellor.*) This appears to be the case. On the 29th of April "Brooks brought in proxy under the hand and seal of the Rev. Alexander Mackonochie, clerk, the party cited, and appeared for him and prayed articles." He did not appear under protest, as was done in the case of Flamank *v.* Simp- son, but he prayed articles. Then Moore brought in articles on the same day. Then on the 8th of May "Brooks declared he opposed the admission of the articles brought in by Moore." Then on the 21st of May "Moore prayed the articles given in by him to "be admitted. Brooks prayed the same to be "rejected. The judge having read the said articles "and heard counsel and proctors on both sides, "ordered the same to be reformed. Brooks prayed "the judge to grant his permission for him (Brooks) "to appeal from such order."

(*Lord Westbury.*) Then, after that is done, do not the articles become the indictment, and must we not look for the sufficiency of the charge to the articles?

(*Dr. Deane.*) Yes, in an ordinary case; but I feel bound to take this objection before your Lordships in consequence of the course which matters have taken.

(*The Archbishop of York.*) Is the contention that the citation does not agree with the articles?

(*Dr. Deane.*) Yes.

(*Lord Chelmsford.*) I understand the letters of request give the Archbishop jurisdiction.

(*The Archbishop of York.*) But you take both objections.

(*Dr. Deane.*) I take both objections, though I think the second is the strongest. Your Lordships know in these criminal cases we are bound to take every pos- sible objection. The second appears to me to be the strongest whether the charge being so excessively vague in the letters of request and the citation, that charge can be expanded in the way that it has been in the articles. There is no case exactly in point, but there is a case of Breeks against Woolfrey which was a case of prayers for the dead, and is reported in 2nd Curteis. The general rule always has been that the articles must correspond with and at all events not go beyond the citation and letters of request.

(*The Archbishop of York.*) I think that point was decided in the case of Flamank against Simpson.

(*Dr. Deane.*) In Flamank *v.* Simpson I am afraid we got into considerable difficulty by not opposing the articles as we should have done. We did not oppose the articles. It was in the long vacation, and through inadvertence the articles were not opposed, and when we objected we were told that we were too late.

(*Lord Chelmsford.*) In the earlier times, when the declaration did not agree with the writ, suppose you went on without making the objection by demurrer, or in any other way, but pleaded to the declaration, could you afterwards have taken the objection.

(*Dr. Deane.*) In this case we did not plead, but we took the objection at once.

(*Lord Westbury.*) To the articles ?

(*Dr. Deane.*) To the articles.

(*Lord Westbury.*) Then if you take the objection to the articles and not to the citation, can you fall back upon any insufficiency or vagueness contained in the citation ?

(*Dr. Deane.*) Perhaps not.

(*The Archbishop of York.*) I take it that the argument is that the citation does not go so far as the articles.

(*Dr. Deane.*) That is it.

(*The Archbishop of York.*) Precisely the same thing as in the case of Flamank *v.* Simpson. The citation did not contain the fact that the offence was committed within two years, and the articles did. It was ruled that it was not necessary for a citation to state every fact, and particularly it was not necessary to state that the offence was committed within two years.

(*Dr. Deane.*) Well, my Lord, having submitted these points, which it was my duty to do, I will now come to the question itself.

Now, upon this question of prostration, or kneeling, or bowing, I understood your Lordships to say yesterday that you were sufficiently acquainted with the facts as they were disclosed by the evidence; therefore I have nothing to say upon that point to your Lordships. The argument assumed was this : supposing Mr. Mackonochie is found to have been the celebrant, the action which he used was one for which there is no authority whatever in the rubrics, and there being no authority in the rubrics you must take it that it is illegal, for that everything which is not directed in the rubrics is in itself illegal, the rubrics being exhaustive upon this as well as upon other points.

My Lords, in examining the rubrics there is a book which will be of very great service; I have not heard it referred to before your Lordships, and it is I believe the most convenient book upon the question of rubrics —Keeling's Liturgæ Britannicæ. The four Prayer Books are all put in almost parallel columns, so that you have an opportunity of comparing the variations that occur between 1549 and 1662. The Scotch liturgy is also given there. In this book of Keeling's, the edition of 1850, at pages 216-217, there are the four rubrics. At page 216 are the present rubrics— " Then shall the minister first receive the communion " in both kinds himself, and then proceed to deliver " the same to the bishops, priests and deacons, in " like manner, (if any be present,) and after that to " the people also in order into their hands all meekly " kneeling." The rubric immediately preceding that was the rubric before the Prayer of Consecration, which is in these words :—" When the priest standing " before the table hath so ordered the bread and wine " that he may with the more readiness and decency " break the bread before the people and take the cup " into his hands, he shall say the Prayer of Consecra- " tion as follows." My Lords, in what attitude is he to say the Prayer of Consecration ? No doubt he is to stand before the table, and standing before it he is to order the bread and wine that he may with more readiness and decency break the bread, and so on; then he shall say the Prayer of Consecration as followeth. Is the word " standing " to be carried on to saying the Prayer of Consecration ; no doubt it is so in usage ; but is it necessarily so according to the grammatical interpretation of these words.

Now we come to the next rubric. " Then shall the minister first receive the communion in both kinds himself." Is he to receive it standing or kneeling ? In common usage he receives it kneeling; but if the rubrics be exhaustive I will venture to say that there is not a minister of the Church of England who every time he receives the element does not break the rubric. Where is the direction ?

(*The Lord Chancellor.*) " All meekly kneeling."

(*Dr. Deane.*) I think, with submission, that that does not apply to the minister.

(*The Lord Chancellor.*) Does it not mean the bishops, priests, and deacons, just mentioned ?

(*Dr. Deane.*) No doubt, but he cannot deliver it to them when he is " meekly kneeling " himself. There is no direction given as to his attitude.

(*The Archbishop of York.*) At the end of this service there is this, you know : " Whereas it is " ordained in this office for the administration of the " Lord's Supper that the communicants should receive " the same kneeling," and so on. It is " the communicants " there.

(*Dr. Deane.*) Yes, I am saying there is no direction here as to the attitude of the priest when he himself receives the communion. The last position in which we find him is a standing position.

(*The Lord Chancellor.*) Is that necessarily so ? Why should the words " all meekly kneeling " not apply to him ? " Then shall the minister receive the communion in both kinds himself."

(*Lord Westbury.*) Why does not " all " mean all the recipients—all persons who receive—" meekly kneeling on their knees " ?

(*Lord Chelmsford.*) It says, " The minister shall first " receive the communion in both kinds himself and " then proceed to deliver the same to the bishops, " priests, and deacons, in like manner (if any be " present), and after that to the people also in order " into their hands all meekly kneeling." Now the " all " would clearly apply to the bishops, priests, and deacons.

(*Dr. Deane.*) As recipients, not as celebrants.

(*The Lord Chancellor.*) Then there is this : " And when he delivers the bread to any one he shall say " so and so. According to your contention he must not say anything to himself.

(*Dr. Deane.*) That strengthens me. My argument is that these rubrics are not exhaustive ; my friend's argument is, you shall stand till you are told to kneel, and you shall kneel till you are told to get up. I say not, because when I come to the rubric before the Consecration Prayer, and the rubric after, I find difficulties which at least leave it in doubt so that you cannot convict a man of an ecclesiastical offence for the misunderstanding of these rubrics.

(*Lord Chelmsford.*) The argument on the other side does not go quite so far as you put it. It was simply this, where you are told to stand you are to stand.

(*Dr. Deane.*) Of course, your Lordship is right. In the corresponding rubrics of 1549, the rubric before the general confession was put in this way :—" Then " shall this general confession be made in the name of " all those that are minded to receive the Holy Com- " munion, either by one of them, or else by one of the " ministers, or by the priest himself, all kneeling " humbly upon their knees." Immediately following that comes this rubric :—" Then shall the priest stand " up, and turning himself to the people say thus." The directions are very precise, but where the act is left indefinite as it seems to me to be in the attitude of the celebrating minister, your Lordships will hardly condemn a person who has knelt during the Prayer of Consecration. If he has knelt after it, then he has done quite right. He is charged with having done so " during or after the Prayer of Consecration."

(*Lord Westbury.*) All we have suggested is that according to the rubric he is to kneel after the Conse-

ration Prayer whilst he is administering to himself he bread and wine.

(*Dr. Deane.*) But then he is charged with kneeling during or after." If he has knelt after he is quite ight.

(*Lord Chelmsford.*) It is not so stated in the Arti-les—"Knelt or prostrated himself before the conse-rated elements during the Prayer of Consecration." There is no "after" in the Articles.

(*Dr. Deane.*) That was my objection. Then, that being the vagueness, the evident vagueness upon hat rubric, I submit to your Lordships, is there any doration implied in the act of kneeling? And here, what your Grace was good enough to suggest to me falls in as part of my argument. The puritans objected o kneeling altogether, and wished the sacrament to e received standing, as being more in accordance with he institution of the Lord's Supper.

(*Lord Chelmsford.*) I do not think that the question s whether there is any adoration implied. The ques-ion was as to the fact whether there was any kneeling r prostration during the Prayer of Consecration and whether that was prohibited.

(*Dr. Deane.*) I understood that to be part of my riend's argument.

(*Lord Chelmsford.*) We admitted it so far as that it ould not be said to be an indifferent thing.

(*Dr. Deane.*) I caught my friend's argument so far s that he referred to the Romish Missal, as to the imes at which the elevation took place, and he said, This is where it has come from." I say, "No; it omes from that black rubric" (as it is commonly alled), the rubric which explains what is meant by neeling at the Communion.

(*Sir J. W. Colvile.*) Will not it cut both ways? Part of the charge seems to be that it was kneeling or prostrating himself before the consecration of the lements. That would fix, at all events, the time, or he argument might have gone to this, that it was nmaterial whether he knelt or stood while he said the hole of the Prayer of Consecration.

(*Dr. Deane.*) The charge as it is in the Articles nd in the evidence is that there was "an appreciable ime," during which he paused and prostrated himself. What may be "appreciable" is very doubtful. For nstance, there is a pause which now often takes place n the reading of the Litany after the prayer for all ick persons. No pause is indicated in any rubric, and here is no direction for it, yet we find that it is fre-uently done. There may be a pause of reverence uite apart from adoration when those words have een said, "This is my body." Then we come to this uestion, What sort of a thing, theologically speaking, nd according to the Prayer Book, is kneeling and rostration? I think my learned friend, Mr. Archi-ald, said that it was a ceremony. My Lords, cer-ainly it is not a ceremony according to the use of the ord "ceremony," or even according to the use of the ord "rite" in the Book of Common Prayer, because he use of those two words in that book is in a very ifferent sense indeed. That is an argument into hich I do not wish to go unless your Lordships esire me.

(*The Lord Chancellor.*) How would you define a eremony?

(*Dr. Deane.*) The words rite and ceremony in the ook of Common Prayer, have a very technical eaning, which one can only get from an examination f the change which was made from the old Uses. For xample, the use of Sarum, and so on, and the First ook of Edward VI. The numbers of rites and eremonies which were taken out of the old Uses and re found wanting in the First Book of Edward VI. mount to upwards of 100. Then the order cor-ponded exactly, and the preface which we now nd at the beginning of the Prayer Book, was, in oint of fact, at the end of the First Prayer Book of dward VI., and was put there almost expressly, as eems, to point out why the other rites and cere-nonies which followed in the use of Sarum were xcluded. It is a very remarkable thing that historically you find all the services correspond one with the other,—Morning and Evening Prayer, the administration of the sacraments, and such rites and ceremonies as are kept with the breviary and missal, and so on. Then comes the preface, showing why other rites and ceremonies were left out. You find them all collected in Maskell's Liturgies. Rites and ceremonies in the Book of Common Prayer mean certain religious forms, not acts, which I submit kneeling is. Kneeling is an act in a ceremony, or an act in a rite; but according to the Book of Common Prayer a rite or ceremony is something involving acts, involving prayer. In fact the words "other "rites and ceremonies" indicate things of the same sort,—as administration of the sacraments, or the order for Morning and Evening Prayer. It is perfectly true that the words are used extremely loosely. If your Lordships have the curiosity to look into the Savoy conferences, you will see that the words are used extremely loosely there. But at the time the First Book was put together, it was done by persons eminently acquainted with the use of theological words, and there is no looseness in the way in which those words are used in the Prayer Book.

(*The Lord Chancellor.*) Does the word occur anywhere in the Book of Common Prayer except in the preface—"of ceremonies, why some are retained and some abolished"?

(*Dr. Deane.*) It stands thus: "The Book of Com-"mon Prayer and administration of the Sacraments, "and other rites and ceremonies of the church, "according to the use of the Church of England," and so forth.

(*Sir W. Erle.*) Is there any definition in the Prayer Book of "rite" and "ceremony?"

(*Dr. Deane.*) I think there is no definition of rites and ceremonies. There are in other books all sorts of illustrations, but I think they all resolve themselves into this, that the words are used loosely, and as one of the most learned ritualists we have had lately said they are used *promiscæ, ritus et ceremoniæ*, I would submit to your Lordships, then, that the kneeling is a mere act. It is an act, in a rite, or an act in a ceremony, but it is not anything beyond that. And it is an act which the rubrics themselves have left so ambiguously that you cannot in a criminal proceeding condemn a clerk who has so far only as the evidence is concerned in this case, knelt at the Consecration Prayer, and for an appreciable time, or perhaps has bound himself only. What the other ministers have done is nothing.

(*Lord Westbury.*) You cannot take kneeling *per se*. You must take that before which he knelt, coupling the kneeling also with elevation.

(*The Lord Chancellor.*) I wish to follow you in your argument; do you say that the kneeling is or may be, a part of a ceremony, not a ceremony by itself?

(*Dr. Deane.*) No doubt it may be an act in a ceremony, and therefore part of a ceremony.

(*Lord Westbury.*) Part of the ceremonial. Ceremonial involves many ceremonies. A rite involves many ceremonies.

(*Dr. Deane.*) No doubt it is so, but even here, upon this very same rubric, there is a want of direction when we compare rubrics together, which shows that they cannot be said to be strictly exhaustive in this matter. If you take the rubrics of 1549, of 1552, and of 1559 you will find that there is an especial direction in those three rubrics for the bishops, priests, and deacons, who may be present, to help the chief minister. That is omitted in the rubric of 1662. If you are to construe this rubric so strictly that nothing outside it shall be permissible, and that everything which is not inside it and done shall be a criminal offence, where is the authority for those persons assisting the chief minister? By implication and construction they would be guilty of an offence, because having been allowed to help up to 1662, the direction in that Prayer Book is omitted.

(*The Archbishop of York.*) If you look at the

rubric of 1559 you will find the parenthesis includes them, and shows the object for their receiving the bread and wine before the people, which was that they might help the chief minister.

(*Dr. Deane*). It is the act of helping that my argument goes to; there is nothing about that in the Prayer Book of 1662.

(*Sir J. W. Colvile.*) The present rubrics imply that there may be more than one assistant, because the general confession is to be made by one of the ministers; then the next rubric is: "Then shall the "priest, or bishop, being present, stand up, and "turning himself to the people, pronounce this "absolution."

(*Dr. Deane.*) That is the chief minister.

(*Sir J. W. Colvile.*) The rubrics seem to imply, therefore, that there may be more than one minister assisting him?

(*Dr. Deane.*) It implies it, but it is not positive.

(*The Archbishop of York.*) Do you contend that this parenthesis empowers and allows, and this alone empowers and allows other persons to help the celebrating priest?

(*Dr. Deane.*) I should say so; because, according to the small information I have upon these subjects, previous to 1549, there was but one celebrating priest who could administer the Holy Sacrament. Then came the First Book of Edward VI., which allowed all present who were in orders to help if necessary.

(*The Archbishop of York.*) I think the object of that rubric is giving a reason for their receiving it first, that having received it first, they may be ready to complete their purpose of coming there which was to help the chief minister.

(*Dr. Deane.*) Probably so; but my argument is that the rubric is not exhaustive. It does not follow from the rubric that all which is not prescribed there is an ecclesiastical offence; for, if so, we should find ourselves in very serious difficulties when we come to construe it with respect to other matters. My Lords, in these things customs have varied very much, and persons have not always been so extremely sensitive of acts of this nature. It may be in the recollection of one of your Lordships, that a bishop of our Church, who, I believe, was not a very great ritualist, was in the habit, whenever he left the chapel at Winchester, to turn round and bow to the altar most reverently. It was the custom—I believe it is at the present hour, when I have the honor of addressing your Lordships; but if not, it was the custom until very recently, for the Dean of Christchurch to do the very same thing. Therefore there is not anything in this bowing which is a criminal offence, unless you can connect it with that which Lord Westbury has pointed out to me—the elevation. And why is it wrong then? It is only wrong because to make it wrong you have necessarily to imply some idea, however vague, of a real pretence, of transubstantiation. You get at once to the idea of an adoration of that which is changed in its form or substance. But, apart from that, there is no harm in the act of genuflexion; so that you have to get in an animus in order to make the charge a criminal offence.

(*The Lord Chancellor.*) Does not that depend upon the question of the construction of the rubric? Does not your argument assume that the rubric is entirely silent, and that this is left open to the discretion of the minister.

(*Dr. Deane.*) I say the rubric is silent, it is left open to the officiating minister to do this. You can only say it is wrong by getting at the animus with which he does it.

(*The Lord Chancellor.*) Then in a series of rubrics where standing and kneeling are very much pointed out, as if they were of some importance, must the construction be admitted which would leave it optional to the celebrant to stand at some parts and kneel at other parts?

(*Dr. Deane.*) No. I am not obliged to go so far as that.

(*The Lord Chancellor.*) Here is the charge. Here whatever the animus was, the charge is, that after standing at one part of the prayer he knelt at another, and then resumed his former position.

(*Dr. Deane.*) No doubt your Lordship is accurate, and I am wrong, but I take it that the charge is this: that he made a pause in the prayer; during that time he knelt, and then got up and continued the prayer standing.

(*The Lord Chancellor.*) Is not that the same thing?

(*Dr. Deane.*) No, it seems to me not. He is directed to say the prayer standing; he consecrates the bread or wine, and makes a pause after having done so; and he continues the prayer standing. It is for the pause, and for the attitude during that pause, that he is proceeded against. That is why I took the liberty of illustrating it by the pause in the Litany.

(*The Lord Chancellor.*) There is a rubric which directs that the Lord's Prayer shall be said kneeling, and if a clergyman in the middle of that prayer were to make a pause and stand up, would that be conforming with that rubric?

(*Dr. Deane.*) But then the Lord's Prayer, save in the communion service, is directed to be said kneeling.

(*The Lord Chancellor.*) Suppose that the rubric at the beginning here said simply, "The minister shall "say the following prayer of consecration standing," would it be a compliance with that rubric to make a pause, kneel down, then stand up again, and continue the prayer?

(*Dr. Deane.*) As the rubric stands, I contend it would not have been a breach.

(*The Lord Chancellor.*) Supposing that the rubric had said, "The following prayer of consecration shall be said by the minister standing," and he made a pause and knelt down, and then resumed the standing position and continued; would that be a compliance with the rubric?

(*Dr. Deane.*) I should contend that it was.

(*Lord Westbury.*) It is put against you in two ways—one, that by making a pause and kneeling he violates the rubric; the other, that if he does not violate the express terms of the rubric he adds an additional ceremony by making a pause, elevating the paten, and kneeling, and then making a pause, elevating the chalice, and kneeling. Now, there is the language of the rubric, upon which is founded one charge, and there is the addition of these ceremonies, on which is founded the other charge.

(*Dr. Deane.*) But the two seem to me to come to the same thing. He has added something; is that addition a criminal offence, taking the rubrics as they now stand?

(*Lord Chelmsford.*) The former rubric is this: "Then the priest, standing up, shall say as followeth." Is there any difference between that rubric and the present one: "When the priest, standing before the "table, hath so ordered the bread and wine as that he "may with the more readiness and decency break the "bread before the people, and take the cup into his "hand, he shall say the prayer of consecration as "followeth?" Is there any difference between those two rubrics?

(*Dr. Deane.*) There is a very remarkable difference, my Lord, not in those two rubrics, but in another rubric, showing how hard it is really to construe these rubrics. I refer to a rubric in the book of 1549.

(*Lord Chelmsford.*) Between those two you think there is no difference?

(*Dr. Deane.*) Would your Lordship allow me for one moment to call your attention to the rubric of 1549, page 213, of this book of Mr. Keeling's?

(*Lord Chelmsford.*) I was reading from page 215.

(*Dr. Deane.*) There is a rubric at page 213: "Then "shall the priest stand up, and, turning himself to the "people, say this." Then, following that down, the last rubric on that same page is this: "Then shall the "priest, turning himself to God's board, kneel down, "and say in the name of all them that shall receive "the Communion this prayer following." There is no change in the posture of the priest till we come to the rubric on page 217: "Then shall the priest first

receive the Communion in both kinds himself." Your Lordships will see there may be a reason for that. The Prayer of Consecration does not come in between in the Prayer Book of 1549; that is the difference.

That is the argument I have to submit to your Lordships upon the question of kneeling. Upon the facts your Lordship will allow me to say this: it is a criminal offence; the evidence is exceedingly slight; differs very much, and does not come up to the full extent of the charge.

Now, with respect to lights. The first difficulty with which I have to contend is one suggested by the argument of my learned friend Mr. Archibald, that is upon the meaning of this rubric. My learned friend contended that the words, "retained and be in use," had a meaning which at first sight, certainly, they do not seem to bear. It seemed to me that his contention was that the meaning of it is that those ornaments only which had been retained shall be in use.

Now, the first objection as it seems to me to that argument is, that it is a very forced and strained construction of what apparently are very simple words. "Such ornaments of the Church shall be retained and "be in use as were in this Church of England," and so on. Any plain man reading those words in their grammatical construction would say, they must mean you shall retain and you shall use that which was in the Church of England at the time specified. The historical argument seems to me to be irresistible. These words, or words tantamount to them, are found in all the rubrics, and in all the Acts of Uniformity; they are found in the Prayer Book of 1559, and they are found in the Prayer Book of 1662. Now what was the state of the Church in 1662 as to ornaments either of the church or of the ministers? Somewhere about 1643, or 1644, if I remember rightly the Prayer Book was abolished; and when Charles II. came back there was no Prayer Book at all; nothing had been retained which they could use. As a fact we do know that it was abolished for many years previous to the Restoration; therefore nothing was retained, and my learned friend's use of the word "retained," fails as a fact, for nothing had been retained. The converse of that argument applies to 1559, for then everything which had been in existence as an ornament of the Church, or of the ministers of the Church, had been brought back by Mary to the old Popish times; and my friend then is in this position—that Queen Elizabeth, and the parliament of Queen Elizabeth, in the rubric of 1559, meant all that had been retained in Mary's reign was still to be in use in Queen Elizabeth's. The historical argument seems to me to be one of such force as to be irresistible.

(*Lord Westbury.*) Mr. Archibald put it thus: that it was not the object of that rubric to restore anything which might have been used in the time of Edward the Sixth by authority of parliament, but had afterwards been discontinued.

(*Dr. Deane.*) That would go to what was done in the Protector's time, when all these things were discontinued—times which were immediately before the eyes of those who framed the present Prayer Book of 1662.

(*Lord Westbury.*) The Liturgy had been restored to use before the date of that rubric.

(*Dr. Deane.*) That is so.

(*Lord Westbury.*) Possibly it might be the intention of bringing back all discontinued ornaments, provided it could be shown that they had been in use in the time of King Edward the Sixth.

(*Dr. Deane.*) That is my next contention. I say my friend's argument has not even the merit of novelty. It was an argument which was used in the Savoy conference.

(*The Archbishop of York.*) As to the word "retained," you argue that at the time of the passing of the Act of Uniformity there was absolutely no Prayer Book in existence.

(*Dr. Deane.*) No, I could not argue that. The Prayer Book had been discontinued for a number of years. No doubt at the Restoration some Prayer Book came into use. Then the new Prayer Book was framed, and the question was, What ornaments shall we have?—Then, comparing this rubric with the words in Elizabeth's Acts, we find that they point back to those ornaments which were in use in the second year of the reign of King Edward the Sixth. My friend's argument was put forward at the Savoy conference, and it met with the answer which I will give to it now. I refer your Lordships to Cardwell's conferences, page 314. These were the exceptions against the Book of Common Prayer, the rubric stood thus: "And here is to be noted that the minister, at "the time of the Communion, and at other times in "his ministration, shall use such ornaments in the "church as were in use by authority of parliament "in the second year of the reign of Edward the Sixth, "according to the Act of Parliament." The exception taken was this: "Forasmuch as this rubric seemeth "to bring back the cope, alb, &c., and other vest-"ments forbidden by the Common Prayer Book, Fifth "and Sixth Edward Sixth, and so our reasons alleged "against ceremonies under our 18th general exception "we desire it may be wholly left out? Therefore "the persons who took the exception said, 'You are "'carrying things back, not to the Second Prayer "'Book, but to the First." They clearly saw that.

Now at page 351 we get the answer to that exception "concerning morning and evening prayer. We think it fit that the rubric stand as it is," and then comes this, which is very remarkable, with reference to part of the judgment at page 77: "And all to be left "to the discretion of the ordinary." So that nothing could be more clear than this that the argument of my friend Mr. Archibald was addressed by the ministers to the bishops upon the corresponding rubric.

(*The Lord Chancellor.*) What is the meaning of that? If the construction you contend for is correct, there would be nothing left to the discretion of the Ordinary.

(*Dr. Deane.*) There were some directions in the Prayer Book with respect to vestments. For the purpose of my present argument I should not care if "the discretion of the ordinary" were left out. I am using it to show that the same objection as was taken yesterday was taken by these ministers, and the bishops said, "We will leave the rubric as it is."

(*The Archbishop of York.*) Is there not something about the surplice in that answer?

(*Dr. Deane.*) There is lower down. These objections went to various parts of the services, and there is an objection, as your Grace is kind enough to remind me, to the use of the surplice; but I am afraid I ought to apologize to your Lordships for occupying your time upon this, because if I mistake not, I have your Lordships own decision in Westerton *v.* Liddell at pages 112 and 113. This is the way in which Lord Kingsdown speaks of this—"The Second Prayer Book for-"bids the use of different vestments by the priest in "the performance of the different services and enjoins "the use of a surplice only," which was what your Grace was, I think, referring to—"And does not "expressly mention the paten, chalice, and corporas. "After the overthrow of Protestantism by Queen "Mary, and its restoration on the accession of Queen "Elizabeth, a great controversy arose between the "more violent and the more moderate reformers as to "the church service which should be re-established, "whether it should be according to the First or "according to the Second Prayer Book of Edward "the 6th." Even then controversies exactly similar arose shall we go back to the First Prayer Book of Edward the 6th, or the Second Prayer Book? and we know how that was settled. "The Queen was in "favor of the first but she was obliged to give way, "and a compromise was made by which the services "were to be in conformity with the Second Prayer "Book, with certain alterations, but the ornaments of "the church, whether those worn or those otherwise "used by the minister, were to be according to the "First Prayer Book."

(*The Lord Chancellor.*) I do not find this passage.

(*Dr. Deane.*) I am afraid I have given your Lordship the wrong reference. The fact is that I have been reading from Dr. Bayford's edition instead of from Mr. Moore's.

(*The Lord Chancellor.*) I see, I have found it now; it is at page 158 of Moore.

(*Dr. Deane.*) I am obliged to your Lordship.

Then it goes on, "In conformity with this arrangement, the Act 1 Elizabeth, c. 2, was passed by which the use of the Second Prayer Book was established, but it was provided by section 25, 'That 'such ornaments of the Church and of the ministers 'thereof, shall be retained and be in use, as was in 'this Church of England by authority of Parliament 'in the 2d year of the reign of King Edward the VI., 'until other order taken therein by the authority of 'the Queen's Majesty;' with such advice as therein mentioned. The rubric to the new Prayer Book, framed to express the meaning of this proviso, is in these words, 'And here is to be noted that the 'minister, at the time of the communion, and at all 'other times of his ministration, shall use such ornaments in the church as were in use by authority of 'Parliament in the 2d year of the reign of King 'Edward the 6th, according to the Act of Parliament set in the beginning of this book." Here the term 'ornaments' is used as covering both the vestments of the ministers and the several articles used in the services,' it is confined to such things as in the performance of the services the minister was to use. It will be observed that this rubric does not adopt precisely the language of the state, but expresses the same thing in other words. The statute says, 'Such 'ornaments of the church and of the ministers thereof 'shall be retained and be in use.' The rubric, 'that 'the minister shall use such ornaments in the church,' excluding altogether the construction of the word 'retain,' which has been suggested; the rubric to the Prayer Book of January the 1st, 1604, adopts the language of the rubric of Elizabeth. The rubric to the present Prayer Book adopts the language of the statute of Elizabeth, but they all obviously mean the same thing, that the same dresses and the same utensils or articles, which were used under the First Prayer Book of Edward the 6th, may still be used. None of them, therefore, can have any reference to articles not used in the services but set up in churches as ornaments in the sense of decorations."

(*The Archbishop of York.*) I wish to correct you as to a matter of fact. Is it not true that the words "And all to be left to the discretion of the Ordinary," refer to the first rubric, and are not the answer to the second exception, thus: "For the reasons given in our answer to the 18th general whither you refer us, we think it fit that the rubric continue as it is." That appears to contend that public worship may not be celebrated by any minister without a surplice. I mention this to you because I think you are in error and have not given the right answer of the bishops, as I think you will see upon comparing pages 314 and 351.

(*Dr. Deane.*) I am wrong, and I am very much obliged to your Grace for the correction. Still the argument remains that the exception being taken the bishops did not comply with the exception, but retained the rubric.

(*The Archbishop of York.*) It seems to me that the reference to the 18th general, as they call it, is a reference to a statement that they ought to wear a surplice, which quite alters the complexion of the passage.

(*Dr. Deane.*) The point would be this; there is a rubric we object to because it takes things back to the First Prayer Book.

(*The Archbishop of York.*) They said it seemed to bring back the cope and alb, and the bishops declined to treat that seriously. They say, "For the reasons given in our answer to the 18th general whither you refer us, we think it fit that the rubric continue as it is." They pass by that objection about the cope and alb as if it were not *bonâ fide*, and refer to the surplice.

(*Dr. Deane.*) It was an oversight on my part entirely. The argument would remain, however, that their attention being called to a rubric which brought things back to the times of the First Prayer Book of Edward the 6th, they declined to accede to the request, and said, "We will go back to that time." Then comes the judgment of your Lordships that they shall use themselves and in the services of the church such ornaments as were in use in the second year of the reign of King Edward the 6th. Your Lordships will allow me in this place, though it is perhaps a little out of order, to notice the argument of my friend Mr. Archibald, with respect to the time when this Act of Uniformity of Edward the 6th would take effect. It seems to me that my learned friend overlooked the special directions in that Act as to from what time it was to take effect. It was to take effect from the Feast of Pentecost next following, and I find on reference that that was on the 9th of June. Taking that as a matter of history we find that that Feast of Pentecost was in the third year of Edward the 6th, therefore the Act was not to take effect until the third year of Edward the 6th.

(*The Archbishop of York.*) Is that in the Act?

(*Dr. Deane.*) Yes. There is a further direction that the Prayer Book was not to come into use till some three weeks after that Feast of Pentecost.

Now, my Lords, I come to these questions—What manner of things are lighted candles? What authority is there for their use on the communion table? And what authority is there against their use on the communion table? And to answer these questions we must refer back for a moment to the history of these candles. I would not take your Lordships through the catalogue of Ritualists, but I will state this as the result, and my learned friend Mr. Stephens will put me right if I am wrong, that from the earliest time almost certainly in the Church of England,—I think from a year somewhat antecedent to 1100—two lighted candles were in use on the communion table. Singularly enough the earliest Prayer Book that we have for England, which is the Sarum use, makes no mention whatever of these candles. I think we may fairly presume from the fact that S. Osmund was a Norman he would have in his diocese and in the use he prescribed for his diocese the same things as they had in Rouen, and there is an old form of ritual in Rouen in which these candles are especially mentioned as being in use at the time when the Gospel was being read. Now, so far as I know, the first mention we have of them in anything connected with this country is in the 14th century in a constitution of Archbishop Reynolds, which directs in these words: "Dum mysteria sacramentalia peraguntur duæ candela accendantur." Every word of that is material—"Dum," "peraguntur," and "accendantur." There being a variety of other lights, the next thing we have about those two candles is the injunction of the first year of Edward the Sixth.

(*The Lord Chancellor.*) Will you give me the reference to that constitution of Archbishop Reynolds?

(*Dr. Deane.*) They are collected in Lyndwood, which is a most awkward book for reference, and if I may refer your Lordships to it very unscientifically, it is page 236. Your Lordships will find it more easily in that way than in any other manner. These Injunctions of the first of Edward the Sixth, of which I have an original copy here, are to be found in 1 Cardwell's Documentary Annals, page 6, Nos. 2 and 3. The first of these is, "That they the persons above rehearsed shall make, or cause to be made, in their churches and every other cure they have, one sermon every quarter of the year at the least, wherein they shall purely and sincerely declare the Word of God; and in the same exhort their hearers 'to the works of faith, mercy, and charity, especially prescribed and commanded in Scripture, and that works devised by men's fantasies besides Scripture,

" as wandering to pilgrimages, offering of money, " candles, or tapers, to relics or images, or kissing " and licking of the same, praying upon beads, or such " like superstition, have not only no promise of " reward in Scripture for doing of them, but contrariwise, great threats and maledictions of God, " for that they be things tending to idolatry and " superstition, which of all other offences God Al- " mighty doth most detest and abhor, for that the " same diminish most his honour and glory."

(*Lord Westbury.*) I was struck by your expression "*mysteria sacramentalia*," but I find it is not the expression in Lyndwood, the language is, "*tempore quo missarum solennia peraguntur.*"

(*Dr. Deane.*) I am much obliged to your Lordship. I thought I should save your Lordship's time by quoting from memory. The third of these injunctions is, " That such images as they know in any of their " cures to be or have been so abused with pilgrimage " or offerings of anything made thereunto or shall be " hereafter censed unto, they (and none other private " persons) shall for the avoiding of that most de- " testable offence of idolatry forthwith take down, or " cause to be taken down and destroy the same, and " shall suffer from henceforth no torches nor candles, " tapers, or images of wax to be set afore any image " or picture, but only two lights upon the high altar " before the sacrament, which for the signification that " Christ is the very true light of the world they shall " suffer to remain still."

Then a little further on in the same book are some articles of inquiry, that is at page 50. These are articles of inquiry in the second year of Edward the Sixth, and among them is this item, " Whether they " have not removed, taken away, and utterly extracted " and destroyed in their churches, chapels, and " houses, all images, all shrines, coverings of shrines, " all tables, candlesticks, trundles, or rolls of wax, " pictures, paintings, and all other monuments of " feigned miracles," and so forth.

Then at page 51, "Item. Whether they suffer any " torches, candles, tapers, or any other lights to be " in your churches, but only two lights upon the high " altar."

(*The Archbishop of York.*) Whose articles are these ?

(*Dr. Deane.*) They are articles of inquiry at the visitation to be had within the diocese of Canterbury, consequently they are Cranmer's articles.

Then matters being so, the Prayer Book and the Act of Uniformity follow, and I put with some confidence this position : down to the year of the Act of Uniformity, and to the putting forth of the Prayer Book of Edward the 6th, by tradition, by usage, by injunction, every minister of the church had been in the habit of using these two lights on the altar. The Prayer Book and the Act of Uniformity are altogether silent upon these two lights. How was the minister to act, finding himself in that position ? Was he to suppose that everything which had previously existed by tradition, and usage, and injunction, was abolished ? We will see to what extent that would go presently. Or was he not fairly entitled to say this, All that is not expressly or by implication done away with continues ? It is a remarkable thing, for instance, with respect to this part of the argument that you will not find in the rubrics, that is in the Book itself, nor will you find in the Act of Parliament this most remarkable omission supplied. How was the table at the time of the celebration of the communion to be covered, and with what ? and why is not that omission supplied ?—Because there being no direction given the table was to continue to be covered as it had been previously, with a fair linen cloth. You find a mention of the corporas, but then the corporas was a small cloth which either covered the oblations of the faithful, or more strictly was that which covered the elements after they were consecrated and was called "corporas," because it covered the body. But there is no direction in the First Book of Edward the 6th, as to what should cover the table at the time of the Holy Communion, and you can only account for that omission by saying that it was not necessary to prescribe that which the minister by usage was familiar with. By parity of reasoning it was not necessary to say anything about the candles which had been preserved when so much had been taken away.

It may be said here that the Injunctions are not good. That was part of Mr. Stephens's argument. I confess myself that I am not very anxious about these Injunctions.

(*The Lord Chancellor.*) It was as to whether they came within the terms of the authority of Parliament in the 2nd year of Edward the 6th.

(*Dr. Deane.*) Yes. I shall be very short upon this point, but I think I can satisfy your Lordships that there is no doubt whatever (and that upon authority) that these lights apart from the Injunctions were legal, and are still legal. I say I do not care very much whether the Injunctions are good or bad. If they are good they are sufficient for my purpose. If they are bad I fall back upon usage. But I would submit to your Lordships that these Injunctions are good, and are good by Act of Parliament of the 26th of Henry the 8th, chapter 1, which is the Supremacy Act, and which places the king as supreme head of the church. That Act is in these words : " Albeit the King's Ma- " jesty, justly and rightfully is and ought to be the " supreme head of the Church of England, and so is " recognised by the clergy of this realm in their con- " vocations ; yet nevertheless for corroboration and " confirmation thereof, and for increase of virtue in " Christ's religion within this realm of England, and " to repress and extirp all errors, heresies, and other " enormities and abuses heretofore used in the same :" giving therefore the most ample power to the king, his heirs or successors to issue such injunctions as those I have read.

(*The Lord Chancellor.*) Is that in force now ?

(*Dr. Deane.*) Yes, it is.

(*The Lord Chancellor.*) Can the sovereign issue injunctions now ?

(*Dr. Deane.*) Perhaps not now. It may be in force now. It is the Act of Supremacy. My friend Mr. Stephens's argument is that it is abolished by the 1st of Edward the Sixth, which he says repeals all these Acts touching religion. It is one of the difficulties with which my friend has to contend. I show that at the time those Injunctions were issued, they were good under this Act of Henry VIII.

(*The Lord Chancellor.*) If they were good at that time under the Statute why should they not be now? Why should not similar injunctions be binding now ?

(*Dr. Deane.*) I rather decline to answer the question. I satisfy myself with saying that it was good then.

(*The Lord Chancellor.*) It was repealed by Mary, but revived by Elizabeth.

(*Dr. Deane.*) Yes ; I use it for this purpose ; it may be that power exists, and that by that power we had the service for Charles the Martyr and for the 5th of November taken away.

(*The Lord Chancellor.*) That was done by Act of Parliament.

(*Dr. Deane.*) That is so, of course.

(*The Lord Chancellor.*) Forgive me for suggesting this ; I understood it was argued in the Court below, that the 31st of Henry the Eighth, chapter 8, that gave validity to Proclamations made by the king, contained a clause that during the minority of his son the same thing should happen ?

(*Dr. Deane.*) Yes my Lord, but I am not careful to argue on that Act.

(*Mr. Stephens.*) Perhaps your Lordship will forgive me for making a remark.

(*The Lord Chancellor.*) I do not think that you should interrupt Dr. Deane in the course of his argument.

(*Mr. Stephens.*) I merely wish to say this, the Supremacy Act has never been revived.

(*Dr. Deane.*) Your Lordships will understand me when I say that I am not anxious to go into the Pro-

clamation Statute; it is merely because I do not wish to troub.e your Lordships with a double argument. I see that my friend Mr. James has come here, and I would rather leave that to him. The statute I would refer to is upon the supposition that the Injunctions are good for nothing, and that is the 25th of Henry the Eighth, Chapter 19. It is commonly called "The "Submission of the Clergy and the Restraint of "Appeals." Section 8 of that Act is in these words: "Provided also that such canons, statutes, ordinances, "and synodals provincial been already made, which "be not contrarient or repugnant to the laws, statutes, "and customs of this realm, nor to the damage or "hurt of the King's prerogative royal, shall now be "still used and executed as they were afore the making "of this Act, till such time as they be viewed, searched, "or otherwise ordered and determined by the said two "and thirty persons, or the great part of them accord- "ing to the tenor, form, and effect of this present Act." Those 32 persons never did report upon them. Then that being so, it follows that those canons and constitutions mentioned therein remain in force unless they have been otherwise affected. Amongst these constitutions is the constitution of Archbishop Reynolds. Now, upon this statute I believe there are two decisions of very considerable importance. One occurs in the case of Middleton against Crofts.

(*The Lord Chancellor.*) Do you say that the statute which provides what is to be done "tempore missarum solennia peraguntur" is still in force?

(*Dr. Deane.*) Yes.

(*The Lord Chancellor.*) What does that apply to at present?

(*Dr. Deane.*) It applies to that which has replaced the mass. In the First Prayer Book of Edward the Sixth the word "mass" is used, and it is very remarkable that the word mass being used in the Prayer Book, the reformers of 1662 still refer to the ornaments prescribed in the Prayer Book.

I have to call your Lordship's attention now to the case of Middleton *v.* Crofts in 2nd Atkyns, page 664. There Lord Hardwicke says, "In Cawdries case 5 "Reports 32*b*, my Lord Coke says, "If it be "demanded what canons, statutes, ordinances, and "synodals provincial are still in force within this "realm," (the question is whether the canons bound "the laity as well as the clergy,) "I answer, that "it is resolved and enacted by authority of Parliament "that such as have been allowed by general consent "and custom within these realms, and are not con- "trariant or repugnant to the laws, statutes and "customs thereof, nor to the damage or hurt of the "King's prerogative royal, are still in force within "this realm as the King's Ecclesiastical Laws of the "same, now as consent and custom hath allowed these "canons, so no doubt by general consent of the "whole realm any of the same may be corrected, "enlarged, explained, or abrogated."

But this point was further considered in a recent case, before the House of Lords, the Bishop of Exeter against Marshall, reported in 3rd Law Reports, Appeal Cases, page 35. Mr. Justice Blackburn says, referring to the case of Middleton *v.* Crofts, which he cites at length: "This rule was warranted not only by the "reason and nature of the thing, but also by a strong "express declaration of Parliament in the Preamble "to statute 25th Henry the Eighth, chapter 21, con- "cerning Peter's pence and dispensations; and "though in the proviso at the end of statute 25, "Henry the eighth, cap. 19, for continuing the "ancient canon law, until the intended reformation "thereof should be completed; no mention is made "of custom or usage, yet there are words of the "same import; and in the Act of 35 Henry "8th, chapter 6, for prolonging that power during "the King's life, the proviso for continuing the an- "cient canons, is repeated, and more clearly penned "thus: 'such canons, constitutions, &c., as he "'accustomed and used here.'" Further on, in the same case, at page 46, is a passage from the judgment of my Lord Chelmsford:—"With respect to the "reliance placed upon the law of the church in "support of the Bishop's plea, it is sufficient to "observe, in the words of Chief Justice Tindal, in "the case of Reg. *v.* Millis, 'That it has long been "'settled and established law that the Canon Law "'of Europe does not and never did, as a body of "'laws, form part of the law of Europe.' Such "canons and constitutions ecclesiastical, indeed, as "have been allowed by general custom and consent "within the realm, and are not contrary or repugnant "to the laws, statutes, and customs thereof, nor to the "damage or hurt of the King's prerogative are '(as "'Lord Hardwicke said in Middleton *v.* Crofts)' "still in force within this realm as the King's eccle- "siastical law of the same." No doubt, therefore, that constitution of Archbishop Reynolds which has never been repealed and is not contrariant or repugnant to the supremacy of the Crown, is one on which one can rely with some certainty, apart from the Injunctions with respect to the lawfulness of these lights.

But I ought, in fairness to tell your Lordships that a different view of this is suggested by the learned collector of these documents, the late Dr. Cardwell, at page 74 of the first volume of his Documentary Annals are "Articles to be followed and observed "according to the King's Majesty's Injunctions and "proceedings," which he cites from Burnet's History of the Reformation. The first is, "That all persons, "vicars, and curates omit in the reading of the Injunc- "tions all such as make mention of the Popish mass, "of chantries, of candles upon the altar, or any other "such like thing. Itemn for an uniformity that no "minister do counterfeit the Popish mass, as to kiss "the Lord's table; washing his fingers at every time "in the communion, blessing his eyes with the paten "or sundary, or crossing his head with the paten, "shifting of the book from one place to another, "laying down and licking the chalice of the com- "munion, holding up his fingers, hands, or thumbs, "joined towards his temples." All these are matters prescribed in the missal, or at all events many of them are. "Breathing upon the bread or chalice, shewing "the sacrament openly before the distribution of the "communion, ringing of sacrying bells, or setting any "light upon the Lord's board at any time, and finally, "to use no other ceremonies than are appointed in "the King's Book of Common Prayers, or kneeling "otherwise than is in the said book."

(*Sir W. Erle.*) What is that?

(*Dr. Deane.*) These are "Articles to be followed "and observed according to the King's Majesty's In- "junctions and proceedings." The date is 1549, which was the 3d of Edward the Sixth. Of these articles I believe I am safe in saying, or at all events so far as my means of information have gone, nobody knows anything; they are unsigned. Now the collector's note upon that is, "Instructions given in "charge to the visitors on a new royal visitation, "and differing in some respects from the former "Injunctions, for instance, in the Injunctions No. 2, "and in Cramer's articles founded upon them (X) "two lights were allowed upon the high altar. In "these articles it is forbidden that there should be any "candles upon the altar, or any light upon the Lord's "board at any time; also, Bishop Ridley's Injunc- "tions No. 21, and Burnet's History of the Reforma- "tion, volume 2, page 209."

(*Lord Westbury.*) Do you really contend that this constitution of Archbishop Reynold's is now in force?

(*Dr. Deane.*) In force, never having been altered by those 32 persons, and as not being contrariant to the supremacy of the Crown.

(*Lord Westbury.*) It declares, first, the real presence in the sacrament; it gives a variety of directions about the garments of the priest; and then, finally, it enjoins the priest to confess himself. Is it possible to contend that this is in force?

(*Dr. Deane.*) All this would come within the contrariety and repugnancy. It was not so with the candles.

(*Lord Westbury.*) What did he mean by "*missarum solennia peraguntur*" except the solemnization of the mass? The constitution is distinctly appropriated to the solemnity of the Popish mass, in which the doctrine of the real presence is inculcated.

(*Dr. Deane.*) That, with all submission, might be a question of argument, because we know when the doctrine of the real presence was introduced, and if we went into the history of lights——

(*Lord Westbury.*) I am only speaking of what is contained in that constitution.

(*Dr. Deane.*) I will put it in this way: things remain as they were save where the alteration is necessary. The alteration is entirely necessary,—not as to the thing which has frightened so many people, the word mass, but as to the real presence; as to confession and all those things, they are gone. There were those forms; the form of confession was one of the old rites and ceremonies. That finds no place in the Prayer Book. Not so as to these that we are upon. It was upon this passage of Cardwell's Documentary Annals; and what Dr. Cardwell says is this: "It is clear that these articles were drawn up after the Act of Uniformity had passed, January 21st, 1549, which enjoined that the new (the First) Book of Common Prayer should be used from the following Whit Sunday, as may be shewn not only from the 2nd, but also from the 8th Article, which was taken from the following rubric of that book: that, 'the 'curate of every parish once in each six weeks at 'at the least upon warning by him given, shall upon 'some Sunday or holy day, half an hour before 'evensong, openly in the church instruct and 'examine so many children of his parish sent unto 'him as the time will serve, and as he shall think 'convenient, in some part of this catechism.'—(The two Liturgies of King Edward the Sixth compared, page 351.) But though issued after the publication of the Prayer Book, these articles are of the same year, and afford evidence of the contemporary practice in matters of rites and ceremonies. They prove, accordingly, that candles upon the Lord's table being especially mentioned (see Article 2) as not included among those ceremonies which were appointed in the Book of Common Prayer, are not among those ornaments which were in this Church of England by authority of Parliament in the 2nd year of King Edward the Sixth." I thought it ir to read that; but I do not follow the argument. should say that these injunctions, or articles, subseuent to the passing of the Act of Uniformity, which e admits, prove, if anything can, that at the time the rticles were issued, those candles were in use. The rticles themselves have not the force of the Act of arliament, but they were in use under the Act of arliament, and it was necessary to put those down, consequence of the pressure which, as your Lordips know, the puritan party was putting upon the ing under the Protectorate, from time to time. nstead of proving that candles were not in use by uthority of Parliament, as Cardwell seems to think, would rather use the subsequent injunction as a roof that they were in use; and if in use, they were use under the Act of Parliament, of course.

Now, my Lords, what authority is there against e use of these candles? The first argument, I ink, proceeds upon some idea—I know not how it rose—that these two candles on the communion ble have a connexion with the light before the eserved sacrament. The light before the reserved acrament was never placed on the communion table, t was either hung up as a lamp, or if it was not a mp, then it was placed not on the table, but behind he table in the pyx. Secondly, the light before the eserved sacrament was, I believe, invariably a single ght. Here you have two lights. Whether it was a ingle light or not, with the exception of these two ghts placed on the communion table, the custom, the sage, and the order of the Romish Church were that he number of lights should be uneven; that there hould be one, for instance, as representing the Unity; three, as representing the Trinity; five, as representing the humanity, or the five wounds, and so on, but never, in one instance, will your Lordships find that the light before the reserved sacrament was an even number, and I am positive there is no authority to show that that light was ever placed on the communion table, but every authority to show it was placed in a different position. Therefore there is no connexion between these two lights and the light before the reserved sacrament.

Is there any force in the word "before"? Does it mean "before" locally, or does it mean "before" in order of time? I am almost ashamed to refer again to the Constitution of Reynolds after what your Lordship has said upon it; but there the words are "*tempore quo.*" The reserved sacrament was, of course, after the consecration, so "before the sacrament" means before the Communion Service is begun the two lights shall be there, and that is totally contrary to all idea of connexion with the reserved sacrament.

Well, now, what are these lights? Are they ornaments, or are they anything besides ornaments?

(*Lord Westbury.*) When you speak of lights, it is the act of burning them that is of importance. Candlesticks may be ornaments. Even candles may be ornaments; but the act of burning those candles during the service is the most important point.

(*Dr. Deane.*) Yes, that is why I used the word "light."

(*Lord Westbury.*) The burning of candles during the service.

(*Dr. Deane.*) Yes; I say they are part of the furniture of the table, just as the linen cloth is part of the furniture of the table. In the Court below, in another case of a similar kind, I referred to the 20th rubric of the Roman missal. But there there is an order showing again that this has nothing to do with the reserved sacrament, "*De ornamentis et apparatu*" of the table. It is there where there is the same direction, showing that they are part of the furniture of the table.

Well, how can one apply the argument which was cited in Westerton *v.* Liddell to the matter of these lights?

My Lord, I am sorry to say I am in the same difficulty through my own carelessness that I was in just now. I thought I had the reference to Mr. Moore's book, but it is to Dr. Bayford's. It is page 111 of Bayford, and it is with respect to the term "ornaments."

(*The Lord Chancellor.*) Is this the passage you mean, beginning, "Their Lordships after much consideration?"

(*Dr. Deane.*) That is it.

(*The Lord Chancellor.*) That is page 156 of Moore.

(*Dr. Deane.*) I am much obliged to your Lordship.

(*The Lord Chancellor.*) Before you read that I understand you contend that candles in candlesticks, and even when lighted, not for the purpose of giving light, are still ornaments?

(*Dr. Deane.*) Yes. "Their Lordships after much "consideration are satisfied that the construction of "this rubric which they suggested at the hearing of "the case is its true meaning, and that the word "'ornaments' applies and in this rubric is confined "to those articles the use of which in the services "and ministrations of the Church is prescribed in the "Prayer Book of Edward VI. The term ornaments "in ecclesiastical law is not confined as by modern "usage to articles of decoration or embellishment, "but it is used in the larger sense of the word "'ornamentum.'" This was read to your Lordships, so that I will not repeat it. "When reference is had "to the First Prayer Book of Edward VI., with this "explanation of the term 'ornaments,' no difficulty "will be found in discovering, amongst the articles "of which the use is there enjoined, ornaments of the "Church as well as ornaments of the ministers. "Besides the vestments differing in the different "services, the rubric provides for the use of an

" English bible, the new Prayer Book, a poor man's " box, a chalice, a corporas, a paten, a bell and some " other things." Then my Lord Kingsdown refers to certain documents as proving that those were ornaments at that time At page 159 is this further passage, referring to the rubric of the New Prayer Book. " Here the term ' ornaments ' is used as " covering both the vestments of the minister and " the several articles used in the services ; it is con- " fined to such things as in the performance of the " service the minister was to use." And then further on, towards the end of the judgment, at page 175. " Upon the whole, their Lordships, after the most " anxious consideration have come to the conclusion " that crosses as distinguished from crucifixes, have " been in use as ornaments of churches from the " earliest periods of Christianity, that when used as " mere emblems of the Christian faith, and not as " objects of superstitious reverence, they may still " lawfully be erected as architectural decorations of " churches ; that the wooden cross erected on the " chancel screen of St. Barnabas is to be considered " as a mere architectural ornament, and that, as to " this article, they must advise Her Majesty to reverse " the judgment complained of."

(Adjourned for a quarter of an hour.)

My Lords, the passage I was upon in the report of Westerton *v.* Liddell, was at page 175, where their Lordships say, " Upon the whole their Lordships after " the most anxious consideration have come to the " conclusion that crosses, as distinguished from cruci- " fixes, have been in use as ornaments of churches " from the earliest periods of christianity, and that " when used as mere emblems of the christian faith, " and not as object of superstitious reverence, they " may still lawfully be erected as architectural orna- " ments of churches." If that passage is confined to mere architectural matters, of course it has no bearing on the subject, but I submit to your Lordships that it goes beyond that, and that it applies to crosses as distinguished from crucifixes, and that such crosses as ornaments of a church had been used from the earliest periods of christianity as emblems of the christian faith ; and reverting to what I had the honor of saying to your Lordships this morning, I think I may say that these lighted candles are distinguished from the thing before which the candle is burning in this respect, that they are not objects, or used in any way to promote a superstitious reverence, but they have been used from the earliest times as emblems of the christian faith, or, as it is put in the injunction, as representing the Saviour as the true light of the world. I think I am founded in this, in saying that they have been used from the earliest periods ; and further this judgment in Westerton *v.* Liddell, at page 187 of Moore's Reports, is of considerable value, because the passage I am going to read limits the sense of the otherwise very strong word " prescribed," which occurs in the same judgment. Their Lordships say at page 187 " Here the rubric of the Prayer Book " becomes important. Their Lordships entirely agree " with the opinion expressed by the learned judges " in the case of Faulkner *v.* Litchfield that in the " performance of the service rites and ceremonies " ordered by the Prayer Book the directions contained " in it must be strictly observed. That no omission " and no addition can be permitted, they are not " prepared to hold that the use of all articles not " expressly mentioned in the rubric though quite con- " sistent with and even subsidiary to the service is " forbidden. Organs are not mentioned, yet because " they are auxiliary to the singing they are allowed ; " pews, cushions to kneel on, pulpit cloths, hassocks, " seats by the communion table are in constant use, " yet are not mentioned in the rubric." That pas- sage goes to show strongly indeed that the rubric must be taken as insisting that there should be things the use of which in one sense is allowable though the thing itself is not mentioned by the rubric. That I submit in the case with regard to these lights.

(*Lord Westbury.*) Would the observation as appli- cable to ceremonies apply to ornaments or things in the church ?

(*Dr. Deane.*) No. I am again encumbered by a word of doubtful meaning—" ceremonies ;" and I would say with respect to ceremonies that here the minister does not use these lights in the performance of the service ; they are lighted and placed on the table before the commencement of the service, they are not extin- guished during the performance of it ; they remain burning after the performance of the service. They are mere ornaments in the sense of decoration, not used by the minister in that sense any more than the ex- pressions adverted to in the passage I have just read from this judgment as emblems of the Christian faith, and deriving their use from all antiquity and entirely apart from all superstitious reverence. Now going back to the injunction for a moment the object of that was to do away with all that had been matter of super- stitious reverence ; for instance, images had been done away with ; they had been objects of superstitious reve- rence; crucifixes had been done away with as objects of superstitious reverence. The judges in the Court below in Westerton *v.* Liddell thought that crosses came within the terms " objects of superstitious reverence," but it was not so where they were not used in the service, and your Lordships said that when crosses are used in the service as ornaments, not as objects of superstitious reverence, they may still be lawfully erected. There- fore it is in that sense I submit to your Lordships in this case that the lights are allowable, that they are in no way expressly forbidden, and they are in no way forbidden by implication.

(*Lord Chelmsford.*) The candles seem to have been lighted at the commencement of the Communion Ser- vice according to what is said in the answer to the 5th article. " And the said candles were so placed and " kept lighted not during the celebration of the Holy " Communion only, as falsely suggested in the said " 5th article, but also during the whole of the reading " of the Communion Service including the Epistle " and Gospel, and during the singing after the reading " of the Nicene Creed, and during the delivery of the " sermon." Therefore, as I understand, they were lighted at the commencement of the Communion Service.

(*Dr. Deane.*) I presume so, but were not used in any way.

(*Lord Westbury.*) They were appropriated to that service.

(*Sir W. Erle.*) They were there during the whole of the service, and were lighted before the commence- ment of the Communion Service as I understand.

(*Lord Chelmsford.*) Just at the commencement of the Communion Service they would be lighted.

(*The Lord Chancellor.*) Is not that a use of that particular article, the candle and the candlestick, at the service, and would you not say that these two candles lighted for the service, were used for the service ?

(*Dr. Deane.*) Certainly in that sense, but not used by the minister, and not used for the purpose of super- stitious reverence, but used as a decoration, just as the coloured clothes were used which have been objected to.

(*Sir J. Colvile.*) It strikes me on both points that the word " ceremonies " though taken in your sense would not be conclusive of the question, because the obliga- tion on you is to celebrate the Holy Communion according to the order and form of the Prayer Book and in no other order and form. Would not therefore the use of the lights be an assumption of something additional to the order and form of the Prayer Book ?

(*Dr. Deane.*) With submission, not more than the use of cushions. If your Lordship has ever the time or curiosity to inquire into the question of the furniture of the table there is nothing which imaginative persons have not made emblems of something. In the very instance I am giving now of the cushions, the most harmless piece of furniture at the table, that is stated to be emblematic of the tenderness of the Saviour,

and used when the gospel is being read, so that you may impart an *animus* into all these things, but the cushion is not enjoined, and there is much the same reason for saying the use of the cushion is proscribed by the Book of Common Prayer, and therefore is illegal, as there is for saying that the use of lights is proscribed and is therefore illegal, the chief intention being this, that nowhere is the thing said to be illegal directly. That must be admitted on all hands. Then is it illegal by implication? Not unless you can connect it directly with an act of superstitious reverence, but it is totally disconnected with superstitious reverence, because it is distinguished from those candles which are made the subject of superstitious reverence, or helps towards superstitious reverence, and it is simply that the lights are stated to be used as emblems of the doctrine of the Christian faith that the Saviour is the light of the world.

(*Lord Chelmsford.*) Mr. Mackonochie denies that the use of such lighted candles is an unlawful addition to or variation from the form and order prescribed and appointed by the statute, and by the said Book of Common Prayer and administration of the sacrament. That is what he says: he admits the use of the lighted candles, but he denies that to be an unlawful addition to or variation from the form and order prescribed and appointed by the statute and Book of Common Prayer.

(*Dr. Deane.*) Yes, and that is what I am contending for. I say that to make it an unlawful addition to, or variation from, you must show that the thing is of course illegal, the burthen of proof lies on the other side.

(*Lord Chelmsford.*) First of all, you contend that there was no use of the candles, but he admits the use of them, and denies that in the use of them there is anything unlawful.

(*Dr. Deane.*) There was a use of them in the sense in which the Lord Chancellor has been kind enough to put it to me, no doubt; but there was not a use of them, as I have submitted to the Court before, in an active sense.

(*The Archbishop of York.*) In the course of the Morning Service this gentleman comes in and lights these candles, and they remain burning to the end of the service, but not for the purpose of light. Whatever may be the object there must be a use of the candles.

(*Dr. Deane.*) There must be a use of them in that sense.

(*The Lord Chancellor.*) What distinction would you make between what you have now described and what the learned judge, at page 80, describes in this way: "To bring in incense at the beginning or during 'the celebration and remove it at the close of the 'celebration of the Eucharist appears to me a distinct 'ceremony, additional, not even indirectly incident to 'the ceremonies ordered by the Book of Common 'Prayer. Although, therefore, it be an ancient, 'innocent, and pleasing custom, I am constrained to 'pronounce that the use of it by Mr. Mackonochie in 'the manner specified in both charges is illegal, and 'must be discontinued."

(*Dr. Deane.*) That is introduced during the service, and is therefore made a part of the service.

(*The Lord Chancellor.*) Not during the service. It is bringing in incense at the beginning or during the celebration and removing it at the close of the celebration of the Eucharist.

(*Dr. Deane.*) I rather think that the incense was used as a part of the service. That is what I ventured to say just now was an active use. Then as to what the Archbishop of York has been kind enough to put to me, I would observe that the Communion Service is of course a distinct service, and we must not connect the present way in which we have that service performed with that which is the older and more accurate way. It is a distinct and separate service. I know the Morning Service commences with the blessing, and so forth, and then begins the Communion Service, and, if I may refer to the recollection of one of your Lordships, we used to go at Winchester to the Communion Service simply when the rest was over, so that, taking for granted you go into church for the Communion Service, when you go you find certain preparations made, as, for instance, those of the lights.

(*Sir W. Erle.*) In most cathedrals there is one service at 8 in the morning and another at half-past 10 or 11. Has any question been raised in this case about pictures?

(*Dr. Deane.*) No, not in this case.

(*Sir W. Erle.*) Or at any time?

(*Dr. Deane.*) I think not. The instance of banners is the nearest approach to pictures that I have known to be discussed. I was so anxious to save your Lordship's time that as to the argument on the injunction I forgot to refer to a rubric which is at the end of the communion service, and which certainly gave by recognition and by reference the authority of parliament to these Injunctions. I must apologize to your Lordships for having omitted it. I have a note of it, but I passed it over, it is at page 229 of Keeling.

(*The Lord Chancellor.*) In what Prayer Book is that?

(*Dr. Deane.*) In the first Prayer Book of 1549. "Upon Wednesdays and Fridays the English Litany "shall be said or sung in all places after such form "as is appointed by the King's Majestys Injunctions." Now, those injunctions were the only injunctions issued at that time, therefore there is an express parliamentary recognition of these injunctions.

(*The Lord Chancellor.*) Would that be an authority for anything except as regards the particular subject matter?

(*Dr. Deane.*) That may be matter of argument. I use it at all events for this purpose to show that these injunctions to a certain extent were enforced and were recognized by the first rubric of Edward the Sixth. It is quite at the bottom of page 229.

(*Mr. James.*) My Lords, I also appear on behalf of the respondent. My friend Dr. Deane having undertaken to open the case to your Lordships, and having gone into almost every topic that it is possible for us to urge in support of the judgment in the Court below, I shall not occupy your Lordships' attention at very great length, but shall crave leave to refer to the judgment itself, and to make some observations in support of the conclusion at which the learned judge has arrived.

I apprehend the question here is a question of criminal law; it is a criminal prosecution and must be determined according to the ordinary rules by which criminal justice is administered in this country. Your Lordships have to enquire whether there is any offence known to the law of England sufficiently alleged and sufficiently proved against the respondent, and the respondent is entitled to the benefit of any defect that can be pointed out in the proceedings, and is entitled to the benefit of every presumption that may be made in his favour. Now, my Lords, I apprehend that this proceeding is taken entirely under the Act of Uniformity, that is to say the offence is an offence alleged to be committed in violation of the Act of Uniformity, which consists, as I understand it, of two distinct parts. The first in making it penal, that is to say requiring, and therefore making it penal not to do that which it is required that the priest should do—use the rubric in manner and form, &c. That in substance is the first section. The second section is one in which it is made penal, and highly penal, if he wilfully and obstinately standing in the same should introduce any other rites or ceremonies. Now I apprehend, my Lords, that wherever an offence is created by the statute it is of the very essence of criminal pleading, for which I need not refer to the treatises on criminal law, that the offence should be stated, if not in the very words, at least in the substance of the Act of Parliament, and it will not do to charge as an offence facts and overt acts which would amount to a charge, or be admissible as evidence of the charge, which ought to be in the very words or substance of the statute creating the offence. No doubt in a case of this kind both by the common law

and the ecclesiastical law it is a misdemeanor to violate an Act of Parliament: in that sense there is a common law offence committed, and there would be an offence committed in the ecclesiastical law;—but that simply refers us back one step—the common law misdemeanor: the ecclesiastical misdemeanor still consists in the violation of that duty or a transgression of that prohibition which has been imposed by the Act of Parliament. Now, my Lords, I think that in these articles there is not in substance (and I will show how I apply it to the two charges) a compliance with the rules of criminal pleading. I will give in illustration of the point I am endeavouring to submit to your Lordships a case which has been very much referred to in these matters relating to the Act of Uniformity, a case of the King *v.* Sparkes which is in Shower, and in the Modern Reports. It was the case of an indictment under this very statute, and the report which I have in my hand is the 2nd Shower, page 447. In that case there had been a conviction at the quarter sessions of a clergyman for having used other prayers than in the Liturgy, the indictment being that he had used *alias præces alio modo*, and he was convicted at the quarter sessions. Then there was error to reverse the judgment and various errors were assigned, one of them being this: "Mr. Coryton for "the prosecution urged that this was an offence against "14 Car. Q. C. 4, where there is a general prohibition "not to use any other form, and then a fine may be "set. To that we answered that the indictment "could not be made good upon that law because it "does not set forth what the prayers were that we "did use, so that *non constat* to the Court, though it "might to the jury, that they were different from "the Book of Common Prayer." That is, that the offence ought to have been alleged that he did not use the common prayer in manner and form. I believe, my Lords, by the criminal law (and all the treatises are full of cases to that effect,) equivalent words will not do. If a man does a thing wilfully, it is wrong to say he did it maliciously. I do not know that I need refer your Lordships to the authorities upon that; it is of the very essence of an indictment for an offence of this kind that it should use the substance of the Act of Parliament, and therefore in this case, if it was meant to say that Mr. Mackonochie did not use the Prayer Book in manner and form, that ought to have been so alleged in so many terms. If it was meant to say that he used any other form, or rite, or ceremony, then that ought to have been alleged, and in the very words, that he, obstinately and wilfully standing in the same, did use some other rite or ceremony, those being the words of the statute, and there being no offence under the second section, as I understand it, by the introduction of another rite or ceremony except it be that he wilfully and obstinately standing in the same used some other rite or ceremony.

Now, I ask your Lordships to see how it is put with regard to the kneeling. I was not here at the beginning, when my friend Dr. Deane was addressing your Lordships, but I understand that your Lordships were not favourable to any objections founded upon the language of the letters of request as distinguished from the articles that were based upon them. Of course I do not wish to press anything which your Lordships have expressed an opinion upon, otherwise I should have been prepared to argue, and perhaps your Lordships will allow me to suggest that, at all events, is the view which it always struck me might be taken of this case, that in truth under the present Church Discipline Act, I mean specially and peculiarly under that Act, as well as under the previous law, the citation of the clergyman is not the process, but is the offence charged, and for this reason, under the present Church Discipline Act, it is, to a great extent, matter of judicial discretion on the part of the bishop as to whether he will or will not cause proceedings to be instituted against a clerk, and therefore if, in the exercise of his discretion, he authorizes certain proceedings to be instituted against a clerk and his name to be used, and letters of request to be addressed to the archbishop upon them, if the articles should vary the charge in any way, if the articles should do anything more than simply acting the part, which I say they ought to do, of giving the particulars of the acts by which the charge is to be proved—that is to say, the articles are to be in the nature of particulars at common law in an action for breach of covenant, or anything of that kind, and indicate to the defendant or to the respondent the mode is which the charge is to be proved, but that whether the charge is sufficient in point of law or not depends upon this, is there a sufficient charge alleged with sufficient certainty in the original thing which you are called upon to answer; that is to say, if he had pleaded guilty or been convicted on the original charge, could he not have moved in arrest of judgment upon the ground that the charge which he had been called upon to answer was insufficient in point of law to sustain the charge upon which he had been convicted? I think, my Lords, I am well founded in that view of the case, and therefore I will ask your Lordships to see what it was that really was charged and what was meant to be charged with regard to the kneeling. My opinion is that it never was really intended to impute to him the mere irregularity of the kneeling when the rubric directed him to stand; that was not the *animus* or the *intuitus* of the charge at all.

(*The Lord Chancellor.*) What is your present objection? Is it that the letters of request do not show a sufficient charge, or that the articles are a departure from the letters of request?

(*Mr. James.*) That the letters of request do not show a sufficient charge, and that that defect is not cured by the articles doing something more. The only legitimate function of the articles is to show how the charge in the letters of request is to be proved.

(*Lord Westbury.*) Is it the province of the letters of request to state the charge distinctly?

(*Mr. James.*) I think so.

(*Lord Westbury.*) I should think that must be the province either of the citation or the articles.

(*Mr. James.*) It is in the citation, because the letters of request are set out in the citation. I only use the letters of request because the citation embodies them.

(*Lord Westbury.*) Your argument is that the citation should clearly assign it.

(*Lord Chelmsford.*) The letters of request are simply for the purpose of bringing the party into court.

(*The Archbishop of York.*) They are addressed not to the authority but to the other court.

(*Mr. James.*) I do not know whether I have made myself intelligible, but my contention is this that the Court of Arches has nothing whatever but a statutory jurisdiction, given expressly by the statute and has no common law jurisdiction.

(*Sir J. Colvile.*) It is properly a court of appeal.

(*Mr. James.*) It is properly a court of appeal, but in this particular case, it sat as a court of original jurisdiction.

(*Lord Westbury.*) Surely there can be no difficulty about it. What took place this morning was this: we called the attention of Dr. Deane to the fact that the citation admitted of being met by a protest which would raise the question of the sufficiency of the charge, and that you did not protest but permitted articles to be exhibited. But we expressed no opinion upon it.

(*Mr. James.*) Then, my Lords, I venture to submit that in a criminal case that clearly cannot be a legitimate argument or observation, if I may venture to say so, because no person who is charged with a criminal offence can in any way waive an objection to the indictment or the charge. You cannot by consent give or enlarge the jurisdiction of the Court, you can do nothing but consent to a mere formal proceeding or anything of that kind in a criminal case; but here the charge is to be this: the Bishop may issue a commission of inquiry and upon the proceedings of that commission and the report of the commissioners, may pronounce a sentence without further proceeding. Then the 13th section of the Church Discipline Act is:

" Provided always, and be it enacted that it shall be " lawful for the Bishop of any diocese in which any " clerk shall hold any preferment," and so on, " either " in the first instance or after the commissioners shall " have reported that there is sufficient *primâ facie* " ground for instituting proceedings before the filing " of the articles, but not afterwards, to send the case " by letters of request to the court of appeal of the " province, to be there determined according to the " law and practice of such court." Then the Court is to proceed to hear the case so sent by the Bishop, but still the foundation of it is, that the Bishop having heard the case has said, "There is a case against him, " and I ask you the Court of Arches to try it."

My Lords, there is a case—which in some degree illustrates this, in the court of Queen's Bench, a case of Francis *v.* Steward, in the Fifth Queen's Bench Reports, page 984 "' A citation stating only as the " matter of charge that the party cited (a parishioner " of G.) wilfully and contumaciously obstructed, or " at least refused to make, or join, or concur in the " making of a sufficient rate for providing funds to " defray the expense of the necessary repairs of the " parish church, does not show an offence cognisable " by the Ecclesiastical Court. To a citation framed " as above, the parishioner appeared under protest. " The Judge of the Ecclesiastical Court overruled the " protest, and ordered the party to appear absolutely. " He thereupon declared in prohibition, setting forth " the citation and the other proceeding. On demurrer " to the declaration, Held, that the declaration was " good, the citation being insufficient to give juris- " diction, and that the suit in prohibition was not " premature," I see it was argued for the defendant by Sir Frederick Thesiger, Solicitor-General, and Mr. Roebuck seems to have argued it on the other side. I believe the argument was that the citation being only a process that the articles afterwards to be administered might have been a sufficient allegation of the offence, and that it was premature to issue a prohibition upon a citation which was a mere process for bringing the party into court, and there administering to him the articles which were afterwards to be reviewed. Then the Court said, "No question was " made whether a citation must not contain the charge " of an ecclesiastical offence. The Solicitor-General " maintained that the words of charge which I have " just read from the citation impute a spiritual offence, " not denying the right of every parishioner to refuse " to make, or join or concur in making a church rate, " not even the right to vote against the imposition of " a rate he still urged that to do either wilfully and " contumaciously is a spiritual offence, and that the " wilfulness and mode of refusing, and the accom- " panying acts inferring that contumacy which thus " became the essence of it, need not be further par- " ticularised in the citation, but may be introduced " for the first time to the knowledge of the accused as " evidence in support of the charge. In the pro- " ceedings of any court, where an accusation is pre- " ferred, the minimum of allegation is the maximum " required in proof, the prosecutor in several counts " (as the charges in the præsertim are called by " learned ecclesiastical judges), must be entitled to " succeed if he establish any one of them, and con- " sequently if this citation is good, the present plain- " tiff will incur spiritual censures though convicted " of no other fact than that of a refusal to join in " making a church rate."

(*Lord Chelmsford.*) But, Mr. James, there you see the party tried *in limine* by prohibition to stop a proceeding upon the citation. Here the difficulty appears to me to be this : that the respondent by his proctor duly appeared to the citation, and what did he do ? He prayed articles himself, which were brought in, and then he opposed the admission of the articles, and prayed their rejection. That is because he thought the articles were not properly framed, and they were afterwards reformed.

(*Mr. James.*) I was counsel upon that occasion, and I asked leave to appeal, but we were not allowed leave to appeal, therefore the whole thing is now open to the Court.

(*Sir J. Colvile.*) Your appeal would be against the reformation of the articles.

(*Mr. James.*) Our argument, although it was not successful, was that the charge did not justify any articles at all.

(*Lord Chelmsford.*) You have advanced beyond the letters of request; you have advanced beyond the citation. You have admitted the validity of the citation by asking and praying for articles.

(*Mr. James.*) My Lords, I venture to submit that no defendant admits the validity of a citation, that is to say admits the validity of a charge.

(*Lord Chelmsford.*) The Defendant duly appeared to the citation and prayed articles.

(*Mr. James.*) He duly appeared to the citation, but I do not think, with all deference, that you could say to a man who is charged with murder that he appeared and pleaded that the charge was bad. Supposing a man was charged for murder, and he appeared and did not demur to the indictment and plead to it and evidence was given ; he defended himself and was then convicted by a verdict of a jury, and then he moves in arrest of judgment.

(*Lord Chelmsford.*) It is not analogous, because the citation is process. In the case which you are putting of a man charged with murder and the indictment being improperly framed, there is of course an objection to that at any time.

(*Mr. James.*) As I understand that decision, I use it in support of this very proposition that the citation is not process. That was the point raised, that this citation was process and therefore being mere process you are brought into court, you then receive the articles, and will then know the offence. Of course it is open to your Lordships to consider whether that decision was right or wrong, but as I understand that decision, beyond all question the *ratio decidendi* was that the thing was a charge but was not a sufficient charge upon which to found a proceeding.

(*Lord Chelmsford.*) Their Lordships have not said that the citation may not have been insufficient if advantage had been taken of its insufficiency at the proper time ; but that the citation is process would appear from the very words used "that the respondent," that is your client, " duly appeared to the " citation."

(*Mr. James.*) But, my Lords, to a bill in chancery the defendant appears, but it is open to him to show that it is demurrable.

(*Lord Chelmsford.*) Duly appearing to an indictment would be pleading.

(*The Lord Chancellor.*) This is not, I think, adverted to in the judgment. Was the objection to the citation argued in the Court below, although no notice is taken of it in the judgment ?

(*Mr. James.*) The argument I ventured to address to the Court below was that there was no offence stated in the citation.

(*The Lord Chancellor.*) The learned Judge I think has not taken notice of that in his judgment.

(*Lord Westbury.*) I presume that was upon the occasion of the articles being propounded.

(*Mr. James.*) Certainly.

(*Lord Westbury.*) Then upon the question of the admissibility of the articles, you fell back on the citation and said there was no jurisdiction.

(*The Lord Chancellor.*) At that time, upon the question of the admissibility of the articles, could you object to the citation ?

(*Mr. James.*) I think we could, if I am right in my proposition.

(*Lord Westbury.*) Is there any practice with regard to that in the ecclesiastical courts, because I should think it must be governed by rules ?

(*The Lord Chancellor.*) It seems to me a strange thing to pray for articles, and then to make an objection to the articles that the citation was an improper one.

(*The Archbishop of York.*) As I understood the

argument before it was rather different from that. It was that after appearing to the citation it proved that the charge, as stated in the articles, when brought, was different from that stated in the citation.

(*Lord Westbury.*) That you will come to hereafter.

(*Sir J. Colvile.*) How do you object to the articles, by petition?

(*Mr. James.*) I forget the form; I think that the party prayed that the articles might be admitted, and we appeared to oppose that prayer. I think that was the form.

(*The Lord Chancellor.*) I do not wish to interrupt the course of your argument, but will you state the objections that you make to the citation?

(*Mr. James.*) If I may be permitted to do so it really lies in a very few words.

(*The Lord Chancellor.*) The citation is at page 5.

(*Mr. James.*) The charge is this: "By the elevation "of the paten," and so on, "and by the taking into "his hands and elevating the cup during or after the "prayer of consecration aforesaid, contrary to the "said Book of Common Prayer, and by permitting "and sanctioning such taking and elevating." They say the elevation of the paten is charged as contrary to the Book of Common Prayer, and the elevation of the cup is contrary to the Book of Common Prayer, and then it goes on, "and by permitting and sanctioning such taking and elevating." Then come the only words with regard to the kneeling, which are these: "And by bowing, kneeling, or prostrating himself "before the consecrated elements during or after the "prayer of consecration." The first being "by the "elevation of the paten during and after the prayer of "consecration," and then comes "and by bowing, "kneeling, or prostrating himself before the conse- "crated elements during or after the prayer of con- "secration."

(*The Lord Chancellor.*) And then in conclusion, at the top of page 6, "thereby contravening the "statutes, constitutions, and canons ecclesiastic of the "realm."

(*Mr. James.*) I submit that those words do not add to the thing; that is a mere general charge. I understand that to amount to this, if we prove that you bowed, knelt, or prostrated yourself before the consecrated elements during or after the prayer of consecration, then we prove that you have thereby violated the statutes, constitutions, and canons ecclesiastic. I submit that the respondent has a right to take it in the most favourable way for himself, as every defendant has, and as the Court said in the case that I referred your Lordships to, "the minimum of allegation is the maximum of proof required," and that the charge alleged against him was "by bowing or kneeling during or after the prayer of consecration," and is not alleged to be contrary to the Book of Common Prayer, or in violation of the rubric, with respect to his position, as to which an argument has been addressed to your Lordships.

(*Lord Westbury.*) Just look at the bottom of page 5. The offence is alleged in the language of the Church Discipline Act "of having within our said "diocese of London, and within two years last past "offended against the laws ecclesiastical."

(*Mr. James.*) I submit, my Lords, that those general words will not do, that is to say: "You have "violated the law of the realm, and you have violated "the statute by doing so and so," but that will not do unless the offence that you allege does amount in point of law to that which is said, "I say you have committed an offence in doing so and so;" then the question is whether the minimum of what you have charged him with amounts to an offence at all, and the minimum of what he is charged with here, with respect to the kneeling, is that he bowed, knelt, or prostrated himself before the consecrated elements during or after the prayer of consecration.

(*The Lord Chancellor.*) Is there not a difference between a process of this kind and an indictment? If you allege in an indictment in the alternative, one of two acts, one of which is criminal and the other not, and judgment goes upon that, you may move in arrest of judgment because you cannot tell upon which of the two he was convicted, which of the two the jury thought he had done, and it may be that they supposed that he did that of which he was innocent. But supposing you are right in saying that there is some difference between these various things alleged that some are of greater and some of less consequence, and it turns out that the defendant came into court, and articles were exhibited limiting the accusation to one of the various matters alleged that one being sufficient, and the proof goes to establish that one, and judgment goes upon that one, would that be at all analogous to this case?

(*Mr. James.*) I venture to think it is, because the answer I should submit to your Lordship is this, supposing a jury had actually given in their verdict upon the matter, that is to say, there being an alternative, one thing being an offence and the other not, and the jury say, "We find this person guilty of so and so"——

(*The Lord Chancellor.*) But they do not do that; they say, guilty on a certain count of the indictment.

(*Mr. James.*) It is quite open to the jury to find a special verdict.

(*The Lord Chancellor.*) But that is not the case, taking the general case of an indictment.

(*Mr. James.*) I do not know how I could meet that except by the case of a special verdict. The offence would be equally open upon an arrest of judgment. However, your Lordships will apprehend the view I take upon this point, and I do not wish to press it any further.

(*Lord Westbury.*) Upon the case stated you would have had a right to take either alternative which was most favourable, and could have insisted that that constituted no offence.

(*Mr. James.*) I venture to think that omitting to protest does not prejudice a defendant in a criminal case. If a man is charged with a misdemeanour of any kind at common law or ecclesiastical law no omission on his part, no miscarriage by his legal adviser, can in the slightest degree deprive him of any right which he has to pick a hole, if I may call it so, in any of the proceedings up to the point to which we have arrived, and, on coming before this final court of appeal, I have a right to say there was an error there at the very beginning, and it is no answer to me to say, You ought to have protested and done something in the course of the proceedings below.

(*Lord Chelmsford.*) This is an appeal from the judge's decision, and there is no decision of the judge upon this point at all; it was not taken before him.

(*Mr. James.*) No, my Lord, but we say this: we are brought here on a charge of a criminal offence, and upon appeal it is said you ought to be convicted; therefore it is open to the Defendant to take any objection to the charge which is brought against him.

(*Lord Westbury.*) You must show that that is well recognized as a rule of procedure in the ecclesiastical courts.

(*Mr. James.*) I was going to refer to a case in the Ecclesiastical Court which seems to me to establish that, which is the case of Breeks *v.* Wolfray, in the 1st Curtis. Of course I am bound to remind your Lordships of this, that this very objection which I am now taking formed a great part of the argument which I addressed to the Court below, and one of the reasons that we have given in the case is based upon it. Breeks *v.* Wolfray is in the 1st Curtis. It is a very celebrated case, a case about the use of putting on a tombstone a prayer for the dead, and in that case the learned judge came to a decision which, I think, will be important upon another part of this case, which was this, that prayers for the dead having once been legal, having been legal in the time of Edward VI., they had not been made illegal by anything which had occurred since, there being nothing expressly or by necessary implication declaring them to be illegal in the formulas of the Church. There there was an article which the parties wished to fall back upon,

stating that it had been put there without the consent of the incumbent. Both parties were desirous of having the point determined in that case, and were willing to give their consent to everything that was required for it, but the learned Judge said, "I cannot take consent "in a criminal matter. This article is a thing which "is not in the original citation, and no possible con- "sent of the parties can make it lawful to have an "article which was not in the original citation." That case was referred to in the case of the Court of Queen's Bench, and very much relied upon there by the learned judges as a ground for the prohibition.

(*Lord Chelmsford.*) This very point was taken, was it not, that the articles did not agree with the citation?

(*Mr. James.*) Yes, my Lord.

(*Lord Chelmsford.*) You have pursued a different course here, no such objection was made.

(*Mr. James.*) That was our first objection, that the articles did not agree with the citation; that was the very thing upon which Dr. Lushington decided against us, and upon our asking leave to appeal we were refused.

(*Lord Westbury.*) If there be one crime or one offence stated in the citation, followed by letters of request, and you wish to add another offence in the articles, that cannot be done, for there is no jurisdiction by the letters of request to try anything but what is contained in the citation. Then it is a different question whether you can object, after having prayed for articles, to any vagueness in the language of the citation, for your object in praying for articles is that the offence with which you are charged may be most distinctly and definitely stated.

(*Mr. James.*) I venture to think, my Lord, that that is not the actual object of the articles. My view of it is that the articles are framed for the purpose of seeing how it is meant to prove the charge. It is not that the charge is insufficiently stated, and therefore I want you to state it, to get at it with precision; but it is this: How do you propose to make out the case; on what days do you allege that the acts occurred; and how do you allege that they occurred?—It is for the purpose of knowing what I am to meet. These articles are simply the *probata* by which the *allegata* are to be made out: "I mean to prove so-and-so, then these "*probata* will make out the *allegata* which I have "alleged in the particular charge against you, and the "particular charge against you remains subject to "enquiry and investigation in every court before "which it comes." I do not apprehend that I can pursue that any further. If I have made the proposition clear to your Lordships, of course I have performed my duty to my clients.

(*The Lord Chancellor.*) Of course their Lordships cannot express any opinion upon this part of the case, but they would be glad to hear what objections you take to the citation.

(*Mr. James.*) That is what I was coming to, my Lord.

(*The Lord Chancellor.*) That will be a question to be dealt with hereafter, but you state an objection now.

(*Mr. James.*) My objection is that if you look at the citation it really is not a charge of an offence, as I said before, in not pursuing the rubric; it is "that "he bowed, knelt or prostrated himself before the "consecrated elements during and after the prayer of "consecration." Now it is quite clear that if he knelt in communicating that would be a kneeling after the prayer of consecration, and if he bowed at the name of our Lord in rehearsing the acts and words of our Lord, or if he bowed during the prayer of consecration at that part of the service, that would be a bowing during and after the prayer of consecration, which so far from being an offence, appears to me to be a laudable compliance with the directions of the canons. Then, my Lords, if you put it all together I think you will find that this charge was never meant to be a simple charge of kneeling; it was a charge made as an aggravation of the primary charge which was the elevation of the paten, and the elevation of the cup. This was in fact thrown in as *alia enormia*, for the purpose of giving weight to the charge of the elevation with which the learned Judge has dealt in the Court below, because otherwise it would have appeared as a distinct and separate charge. As I understand it, it was in truth a mode of insinuating or suggesting the adoration of the consecrated elements, because it is not merely "bow- "ing, kneeling, or prostrating himself during or after "the prayer of consecration," but "bowing, kneel- "ing, or prostrating himself before the consecrated "elements." That being the charge that we thought we were to meet, and which in fact is contained in the articles, we have denied in fact that we ever bowed, knelt, or prostrated before the consecrated elements, that being, as I understand it, really a mode, though not using the exact words, of implying that which is contained in the commandment, "Thou shalt not bow down to nor worship them," and that the word "before" here was really meant to imply that he bowed, knelt, or prostrated himself down to the consecrated elements, and that it was intended to be a charge of adoration and idolatry. Of course there was a good deal to be said as to the elevation, because there are the words in the First Prayer Book and the words in the article with respect to the sacrament, that it is not by Christ's ordinance to be elevated, and so on. Therefore the charge seems to me to be thrown in as a concrete charge, as to the one charge of elevating with a view to these things being done, and no charge whatever of an irregularity simply in the service by reason that instead of standing up during the whole of the communion prayer he knelt down.

(*Lord Westbury.*) Will you pardon me for interrupting you to see if I understand you. Your argument, as I understand, is this; if these words be a separate charge, and if these words describe the *delictum*, then it would follow that the priest kneeling after the prayer, but raising the elements, would commit a crime within that charge.

(*Mr. James.*) That is so, my Lord.

(*Lord Westbury.*) Therefore you say it cannot be taken as a separate charge?

(*Mr. James.*) It cannot be taken as a separate charge.

(*Lord Westbury.*) Because it would be a third.

(*Mr. James.*) Quite so; and it never was intended to be a separate charge. It is impossible to conceive any pleader pleading it in this way if it was intended to be a separate charge. It is put in merely as an aggravation, and was used by my friend Mr. Stephens in his argument to show *intuitus*, and to show that what was done was connected with the other charge of elevation. I think that article is open to the same objection, except that it does not say of course "after," but it is "knelt or prostrated himself," and then again the same thing, "before the consecrated elements."

(*Lord Westbury.*) Look at the 4th article.

(*The Lord Chancellor.*) We are obliged to break off now; we will resume this case to-morrow morning, and in order if possible, to conclude the argument their Lordships propose to sit at 10 o'clock.

Adjourned to to-morrow at 10 o'clock.

FOURTH DAY.

[*Printed from the Short-hand Notes supplied by Mr. Thos. Meredith, Chancery Lane and Midland Circuit.*]

Mr. James.—My Lords, with reference to the point which I was pressing upon your Lordships yesterday, as to the articles not being admissible to enlarge or alter the original condition of the charge, perhaps your Lordships will allow me to refer you to the case of Flamank *v.* Simpson, which seems to me to be conclusive upon the point, as far as the authority of that case goes; that is to say, that the charge must be contained, not in the citation, but in the letters of requests. In Flamank *v.* Simpson the objection was taken that in the citation the limit of two years was not expressed; that is to say, that the offence was not alleged to have been committed within the two years requisite to make it a matter of criminal prosecution. That objection was thus dealt with by Dr. Lushington at the original hearing: At page 281 of the 1st volume of the Law Reports, Admiralty and Ecclesiastical cases, Dr. Lushington says this: "The real objection " raised to the admission of these articles is to the " contents of the decree citing the defenrdant to " answer the charges. It is argued that the omission " in the decree to allege in express terms that the " offences had been committed within two years last " past is a fatal defect; and reliance is placed up on " Sir Herbert Jenner's judgment in the case of " Breeks *v.* Wolfrey, which decides that in a criminal " prosecution a defect in the decree cannot be made " good by the articles. In that judgment I concur; " but the question is, whether there is any such " defect in the present decree? It seems to me that " the statute was satisfied, because the charges to " which by the decree the defendant was cited to " answer were charges of offences which, by obvious " and necessary implication, had been committed " within two years. Each of the charges is laid in " the present tense, and it is thereby necessarily " implied that the offences charged were offences " continuing up to the time of issuing the decree. " Moreover, reference is made to the letters of request, " which contain an express allegation that the " charges referred to offences committed within two " years past. The letters of request are filed in the " registry, and constitute the foundation of the " jurisdiction of the Court."

The same view was, I think, taken also by this tribunal when it came before your Lordships. It is reported in the 1st volume of the Law Reports, Privy Council Appeal Cases, page 469. There the letters of request are referred to as remaining in the registry of the court, and as being the foundation of, and therefore showing, the jurisdiction to issue the decree.

The Lord Chancellor.—What do you say is the defect, Mr. James?

Mr. James.—It is in the letters of request.

The Lord Chancellor.—What do you say is the defect in the letters of request?

Mr. James.—That the expression is "kneeling, bowing, or prostrating."

The Lord Chancellor.—That is to say, in its being alleged in the alternative?

Mr. James.—Yes; that is to say, that I have a right to take the lowest statement in the letters of request, which would be "bowing after the prayer of conse- " cration." It is "bowing, kneeling, or prostrating " himself before the consecrated elements during or " after the prayer of consecration." Therefore if he had pleaded guilty to that charge, what would be the thing to which he had pleaded guilty? That he had pleaded guilty to the very least amount of charge which that contained, that is to say, bowing or kneeling after the prayer of consecration.

Sir William Erle.—Without its appearing that he was the minister celebrant.

Mr. James.—Without its appearing that he was the minister celebrant.

I submit also that it must be proved in the particular case that the bowing was before the consecrated elements; that is to say, that he was bowing and kneeling before the consecrated elements; and that we deny; and we say that the essence of the charge, the bowing or kneeling before the consecrated elements, is not sustained in point of fact.

Sir William Erle.—In the evidence it appears that he did not bow before the consecrated elements. He placed them on the table and bowed down to the table.

Mr. James.—That is to say, there was no bowing down to the consecrated elements. I use the word there in the sense of "to or before the consecrated elements."

Sir William Erle.—As I understand, he placed the consecrated elements on the table, and then bowed to the table which had them on it.

Mr. James.—He knelt, and sanctioned the kneeling by other clerks, before the Lord's table.

Sir J. W. Colvile.—The particular bowing which is imputed to this gentleman as a crime is bowing with the elevation. You do not separate one from the other.

Mr. Stephens.—After the elevation, my Lord.

Lord Westbury.—He elevates the paten, puts it on the table, and then bows, and makes a pause. That is the evidence.

Mr. James.—That is the evidence, my Lord.

Lord Westbury.—I mean that he kneels, bows, and makes a pause.

Mr. James.—Of course I do not repeat what I said before, that the essence of the charge was the elevation, which has been dealt with by the Court below. Before I part with that, there is another part of this very charge which I must say I do not think can possibly be the subject of a criminal charge in any sense of the word, and that is "permitting and suffer- " ing other clerks in Holy Orders."

Lord Chelmsford.—"Permitting and sanctioning " such kneeling or prostrating by other clerks in Holy " Orders."

The Lord Chancellor.—There is no judgment upon that.

Mr. James.—No, my Lord; the admonition was confined to the elevation. There was no judgment upon that part.

The Lord Chancellor.—And there is no appeal upon that?

Mr. James.—Yes, my Lord, I think the appeal goes to the whole of that part; so I understand the appeal. It goes to all the charge of kneeling, and the article certainly goes to that.

The Archbishop of York.—Yes, it is so in the prayer.

Mr. James.—I really cannot understand upon what ground it can be said that other clerks in Holy Orders are to be prevented from kneeling during the prayer of consecration, or in what way that can be an offence.

Then, my Lords, with regard to the lights, I venture again to submit to your Lordships that there really is no criminal charge contained in the mode in which that is stated. Of course there is no evidence before your Lordships with regard to the lights, except the original charge, the article and the responsive allegation. The article is simply that he "used " lighted candles on the communion table during " the Communion Service at times when they were not " wanted for the purpose of giving light, and per- " mitted and sanctioned such use of lighted candles." The responsive allegation is that they were not used in any sense; that is to say, the substance of the responsive allegation is that there was no lighting of them in any way by the minister celebrant himself during any part of the service, but that they were there during the whole from the beginning. "Where- " as it is pleaded in the 5th article that the said " Alexander Heriot Mackonochie has in his said " church, and within two years last past, to wit, on " Sunday the 23rd day of December, on Christmas day

" last past, and on Sunday the 30th day of December, " all in the year of our Lord 1866, and on Sunday the " 13th day of January in the year of our Lord 1867, " used lighted candles on the communion table during " the celebration of the Holy Communion at times " when such lighted candles were not wanted for the " purpose of giving light, and permitted and sanc- " tioned such use of lighted candles. Now the same " is in part untruly pleaded, for the party proponent " alleges that on the said three Sundays and Christmas " day in the said 5th article mentioned the said " lighted candles were not placed on the communion " table, but upon a narrow moveable ledge of wood " resting on the said table, and that the said candles " were so placed and kept lighted, not during the " celebration of the Holy Communion only, as falsely " suggested in the said 5th article, but also during the " whole of the reading of the Communion Service, " including the Epistle and Gospel, and during the " singing after the reading of the Nicene creed, and " during the delivery of the sermon."

The Archbishop of York.—I should like to hear you upon this point. Allow me to point out to you that the whole of the Communion Service is headed thus:—" The order of the administration of the Lord's " Supper or Holy Communion." That includes the whole of the service from the Lord's Prayer down to the Benediction at the end.

Mr. James.—I should not at all contest that proposition; but it is divided into three parts, the Communion Service proper, if I may so call it, the sermon, and the actual administration.

Lord Westbury.—What then is the distinction which the responsive allegation points out?

Mr. James.—That it was not done as any ceremonial act during the administration of the Communion, or during the Communion Service. It was simply that before he began the service there were lighted candles on the table at a time when lighted candles were not necessary for the purpose of giving light.

Lord Chelmsford.—Then is not the question whether, according to the 6th article, the use of such lighted candles is an unlawful addition to and variation from the form and order prescribed and appointed by the statutes and the Book of Common Prayer and Administration of the Sacraments and other rites and ceremonies of the Church, and is contrary to the statutes, and to the said constitutions and canons? Is not that the question?

Mr. James.—Of course I am not at all going to shrink from that, my Lord; that is to say, whether it amounts to a violation of the Act of Uniformity, not whether it is an improper ornament or an improper thing which may have been in the Church, and which might be dealt with by an application for a faculty for removing an improper ornament or an improper decoration. That would be an entirely different proceeding. My suggestion is, that if it is to be considered improper at all, it is improper simply as a collateral ornament on the table, just as anything else might be put upon the table; and that the allegations in the article, taking the article and the responsive allegation together, do not amount to a charge in point of law, either in form or in substance, or in sufficient form, of one of the two things which I submit ought to have been pleaded in terms or in substance; that is to say, " that the said Alexander Heriot Mac- " konochie did not use the Prayer Book in manner " and form,"—that is one; " and that he, wilfully and " obstinately persisting in the same, did use some " other and additional rite or ceremony."

Lord Chelmsford.—Is not the question really that which I put the other day, whether such lighting of the candles is not using them ceremonially?

Mr. James.—In the way in which I put it, of course I can only press it upon your Lordships that it ought to have been alleged that they were lighted ceremonially; that that is an essential defect in the charge; that the essence of the offence, if offence there be, is that they were so used designedly and intentionally as an additional ceremony.

The Lord Chancellor.—With regard to mixing water with wine, which has been held to be a ceremonial, as to which there is no appeal, the allegation is just the same.

Mr. James.—We have not appealed, because we were willing to submit; but your Lordships will not take me as acquiescing in the propriety of that decision. We used these arguments in the Court below upon that point as well as upon this point. The Court below decided upon it, and we have submitted, because we did not wish to have any more litigation than necessary; but of course we cannot be bound by the other points as to which we have submitted. We say the whole thing is open to us.

The Lord Chancellor.—It rather puts the tribunal in some difficulty, because a part of the able argument of Dr. Deane was, that the use of lighted candles was a ceremonial act existing from very early times in the Church, of great importance, very well known, referred to in various institutes, amongst the rest Bishop Wetherall's, that it was authorized and legal as such. Now you rather adopt the argument that it is not to be looked upon as a ceremonial at all, but a mere incidental and trivial thing, having no importance.

Mr. James.—I am now upon the form of the allegation. Whatever the effect may be, I am now upon this, that there was no sufficient charge. What the facts were, or what the evidence might be, is a thing which I shall come to, assuming it to be well pleaded; but my allegation at the present moment is, that it is not sufficiently pleaded. I should have thought certainly at common law this would never have been held a sufficient indictment for breach of the statute, and I submit that the same thing ought to be held in this Court.

The Lord Chancellor.—But you must look also at the 6th article, which follows.

Mr. James.—The 6th article, I venture to say, does not cure the defect, because, supposing the 6th article were found in the letters of request, upon which I have already addressed your Lordships, you cannot by the articles cure a defect in the original letters of request.

Lord Westbury.—Is it not an offence to make an addition to the thing prescribed? What the addition is speaks for itself. The addition to the things prescribed is burning candles during the service.

Mr. James.—Using, not burning, my Lord.

Lord Chelmsford.—That is stronger, I think. What they charge you with is " using lighted candles on " the communion table during the celebration of the " Holy Communion at times when such candles were " not wanted for the purpose of giving light." Then the 6th article further alleges " That the use of such " lighted candles is an unlawful addition to and in " variation from the form and order prescribed and " appointed."

Lord Westbury.—You had lighted candles on the communion table during the celebration, when they were not wanted.

Mr. James.—I venture to point out to your Lordships that the conclusion of law in the article does not supply the defect in the original charge, and that the original charge, as pleaded, is perfectly consistent with the most perfect innocence, because just see how every word of that charge might be true in this state of circumstances; that the candles were lighted before the beginning of the service, on a dark morning, when they were wanted to give light; but the dark morning cleared up, and yet they continued there. Every word of that charge would be perfectly true. That, of course, is only an illustration. I say it is essential to charge the motive, to charge the *intuitus*, to charge the object with which it was done, and it should be charged as being a ceremonial act.

The Archbishop of York.—Does not the 6th article do that?

Lord Chelmsford.—You must take the 5th and the 6th together as constituting the charge.

Mr. James.—Of course, my Lords, I can only say that the 6th article is not in the original letters of request, and that the defect in them cannot be cured by the articles.

Sir William Erle.—If the use of lighted candles is an indifferent thing, as indifferent as wearing clothes, the charge that he used an indifferent article during the celebration of the communion service would not be charged as a criminal offence.

Mr. James.—It appears to me that they might just as well have charged that he used spectacles to read with when they were not wanted for reading. Unless you charge the *intuitus* or motive, at common law I should have no hesitation whatever in saying, in arrest of judgment, that the indictment would be bad.

Then, my Lord, it ought to have stated that there was a wilful persisting. In addition to the case I referred to, the Queen *v.* Sparks, I have been referred to a case in Godbolt's Reports, page 118, in which an indictment was held bad,—it is an anonymous case, and the indictment was held bad, because it did not show where the persisting was, "for that is a special "thing, and material and issuable."

Lord Westbury.—Here it is alleged to have been done on three consecutive Sundays.

Sir William Erle.—Does it appear whether the candles are charged to have been an ornament contrary to the rubric?

Mr. James.—No, my Lord, it does not.

Sir William Erle.—Or whether the candles are charged to be a ceremony or rite in addition to that which is prescribed in the Book of Common Prayer?

Mr. James.—I do not find any such words; it is simply the fact that they were used; and it appears to me that it ought to have been charged in either one form or the other before there can be a valid conviction for a criminal offence.

Lord Chelmsford.—You must take it that they were used at a time when they were not wanted for the purpose of giving light.

Sir William Erle.—I had the analogy in my mind of the stove in the church, which would be for the purpose both of giving heat and light; just the same offence would be committed there.

Mr. James.—Yes, unless it is charged in some way to be used symbolically, or some charge of that kind. Why are two unnecessary lights on the table more illegal than two unnecessary lights in any part of the church, or an unnecessary degree of light or warmth, or anything else which may exist in any part of the church? The communion table does not differ in that respect from any other part of the church. Therefore the charge only amounts to this, that there were unnecessary lights in some part of the church during some part of the service, and the charge would be made out in that way. I happen to know a church myself, with which I am very much connected in this city, which is warmed by means of lights. All the gas lights are used for the purpose of warming it; they are not wanted for the purpose of light; but the gas lights are considered the most convenient way of warming the church.

Lord Chelmsford.—This case in Godbolt is not of very great value, for several objections were taken, and the last was "that it does not show where the "persisting was;"—that is in baptising the child without signing the cross;—"that it doth not show "where the persisting was, for that is a special thing, "material and issuable. Wray, Chief Justice, con-"ceived that that only was the material exception, "and that the other questions were frivolous, and "were not good." I see the case was "that the "minister, out of his cure, namely, at another church, "in Chelmsford, in Essex, did baptise a child without "the sign of the cross." I should have thought it was sufficiently alleged where it was.

Mr. James.—As I understand that case,—I do not say that I have read it very carefully,—there was a sufficient allegation of the offence itself, but not of the persisting.

Lord Chelmsford.—How does the Act apply with regard to a case of that kind?

Mr. James.—The Act says, "wilfully and obsti-"nately standing in the same." My Lords, my objection to these articles with regard to the lights will also very fully appear when I come to consider the effect of the Act of Uniformity upon the existing practice of the Church with regard to lights before.

The Lord Chancellor.—But, Mr. James, this is a case worth examining, in order that there may be no mistake about it. The objection was, not that the indictment did not show the persisting, but that it did not show where the persisting was; that means in what place it was in the parish.

Mr. James.—I quite concede that. The essence of the thing was that the persisting was an essential part of it, and therefore it was necessary to show where the persisting was; because, if the persisting was not an essential part of the charge, it could not have been in the slightest degree material to show in what place the persisting took place.

The Lord Chancellor.—The statute says "wilfully "and obstinately standing in the same;" that is another form of expressing what we have here called "persist-"ing;" and the indictment averred that he did, contrary to the statute, persist in the thing; whereupon it was said there was no parish named where the persisting took place, and that was held to be a good objection.

Mr. James.—Yes, my Lord, because before the objection could have been a good objection it was necessary to show the persistence, and then the venue must have been an essential part of the charge.

Sir William Erle.—If I might revert to the old language, there was no "then and there" to a traversable fact.

Mr. James.—That fact was traversable and was issuable.

Now, my Lords, assuming that the charge in the letters of request and in the articles, whichever your Lordships think you can look at, is sufficient to bring the respondent within such a penal section as this,—because it does not simply expose him to admonition, but exposes him to the severest penalties if he were proceeded against in the Common Law Courts,—I would ask your Lordships whether the use of lights, not as an ornament, but the use of lights in any way, is a violation of the Statute of Uniformity?

Sir William Erle.—The presence of the lights?

Mr. James.—The presence of the lights. I take the using lights to mean making use of them as things lighted; that is to say, having lights there, or using lights, is having lights on the table. I cannot myself distinguish between the two forms of expression.

Then, my Lords, how does the law stand with regard to the lights? Beyond all question the use of lights on the altar, as it was then called, or on the thing which was called indifferently the altar and the communion table, was perfectly legal up to and at the time of the passing of the first Act of Uniformity; and my proposition is that that which was so legally allowable and directed during the reign of Edward the Sixth has never been by any express enactment, or by necessary or reasonable implication (for I put it as high as that), made illegal since.

In considering the intention of the Statute of Uniformity, the first statute of Edward the Sixth,—upon which the whole question whether the First Prayer Book of Edward did or did not make it illegal to have these lights, will turn,—it is not unimportant, my Lords, to bear in mind that the use of lights was a use derived from the Primitive Church, that it was universal in every part of the Church Catholic, in the Eastern and the Western Churches, and that it continued to be used by very large branches of the Reformed Church in Germany; that it was therefore in itself certainly a thing in the contemplation of the Reformers, as well as an innocent if not a laudable usage. One can easily understand, I think, how it came to arise. Of course the use of lights upon the table would probably, first of all, be attributable to the fact of its being a more

correct and a more perfect representation of the scene of the Last Supper itself. It is said that the table was laid out with lights upon it. Or it might possibly have had some reference to the early times of the Christian Church, when those mysteries were celebrated in secret places, in crypts, in catacombs, and other places, and the lighted candles were preserved as a recollection of that state of things in the Christian Church, and that then it developed itself into a symbol.

The Lord Chancellor.—For what reason, may I ask, do you say that it was a more correct representation of the Last Supper?

Mr. James.—Because, in all probability, the Last Supper took place by candlelight. But that is only an illustration. I should have thought it was so.

The Lord Chancellor.—It is certainly not in the Constitutions of the Church.

Mr. James.—Then perhaps your Lordships will permit me to withdraw that proposition. At all events it was used from the very earliest times. It seems to be conceded that it was one of the most primitive things in the Church, and was used as a symbol of the purest Christian doctrine; not as a symbol of any particular doctrine of the Roman Mass, or any peculiar doctrine of any particular branch of the Church, but used as a symbol of the doctrine that our Lord was the Light of the World.

Now, that being so, your Lordships find that shortly before the passing of the Act of Uniformity there were Injunctions issued by Edward the Sixth's Council, in the name of Edward the Sixth;—Injunctions which, I may take leave to say, were perhaps as essentially Protestant in their character as anything could be, sweeping away almost every article which had been the subject of superstitious veneration in the Church, dealing with a great number of things, sweeping away images, miracles, pilgrimages, and various things, and a great number of other things which it dealt with; and then preserving, by way of exception out of the direction to remove all the things which had been a cause of offence and superstition, the use of the two lights on the altar, because those two lights were apparently considered as not in the slightest degree tending to superstition, or having anything improper in their character or symbolic meaning, but that they were simply symbolical of the great truth that our Lord was the Light of the World; that being stated in the Injunctions themselves as the reason why they were excepted from the universal condemnation of almost everything else of what I may call the religious furniture of the House of God.

The Lord Chancellor.—May I ask you this. I do not follow your argument exactly, but supposing at that time beyond all controversy these lights were legal and enjoined, speaking of that time, would you characterise the use of them as a ceremonial use, or simply as an instance of certain ornaments in the church?

Mr. James.—I was coming to that. That is the last proposition. My definition of them would be that they were a piece of the symbolical furniture of the Lord's table.

Sir William Erle.—Might I suggest, that after the decision of Westerton *v.* Liddell, "ornament" means an instrument used in the performance of the service, and that "decoration" would be a word clear from a double meaning? But that does not bear in the least upon your argument.

Mr. James.—I used the word "furniture," not the word "ornament." The lights are a symbolical decoration of the Lord's table in exactly the same way as any other symbolical ornament or decoration within the church would be.

Lord Westbury.—They are a part of the symbolical apparatus of the table.

Mr. James.—A part of the symbolical apparatus of the table, and therefore unless they were lighted during the service they cannot be looked upon in the light of a ceremonial.

The Lord Chancellor.—At the same time they are part of the symbolical decorations of the altar?

Mr. James.—I am coming to the use of the word "altar" afterwards to show that it is synonymous with the Lord's table.

Then, my Lords, that being so, this being then a part of the furniture, in some sense or other, of the table or of the altar, there comes the first Prayer Book and the first Act of Uniformity.

Now, the first Act of Uniformity, of course, is in substance the same as the present; that is to say, you are to use the service in manner and form prescribed, and you are not to use any other rite or ceremony. Now, just conceive this. I ask your Lordships to put yourselves into the position of a priest on receiving that Prayer Book in the third year of Edward VI. He has always had before him the two lights, not lighted by him as part of his office, or part of the service which he was performing, but a thing provided for him by the proper authorities of the church and of the parish, that is to say, the table or altar laid out with the two lights upon it, and then goes honestly performing everything that the Act desired him to do. He goes there, he uses every word, makes every gesture, and does every act that is prescribed by the statute. Could it be said that he was committing a violation and a criminal violation of the law, because he had gone to a table which stood there, in exactly the same way as it had ever stood before, and used the English service where he had used the Latin service before, and used the English service exactly as he was ordered to do; and then that he was suddenly to be told,—although there is not a word in the Act about the lights, nor a word in the Act saying that these lights which the King had actually commanded the parish to maintain,—not commanded him, but the parish —to maintain,—were not to be there,—yet he is to be told that by necessary implication he was committing a crime, when there was not a single thing prescribed for him to do which he was not doing honestly, punctiliously, and to the very letter; or that he was to be told that, obstinately and wilfully persisting in the same, he was using an additional rite or ceremony, because he was performing a ceremony prescribed for him to perform, in the presence of the two lights, just as he did it in the presence of everything else in the church. I really think, my Lords, if a criminal prosecution had been instituted at that time, it must have failed, because there was nothing whatever, as it appears to me, to show that the Act of Uniformity and the Prayer Book intended in the slightest degree to interfere with the Injunctions. The Injunctions and the Prayer Book could consist, and did well consist together; they were things made *diverso intuitu*. The Injunctions dealt with matter external to the office which the priest was to perform; they dealt with things which appertained to the parish, to the other officers, the churchwardens, and persons who had to furnish and deal with the church. The Injunctions dealt with them, and left them exactly as they were before, and left all the prohibitions exactly as they were before. And the Prayer Book and the Act of Uniformity with reference to the Prayer Book was simply prescribing the office which it was the duty of the minister to perform.

The Lord Chancellor.—The first Act of Uniformity, giving effect to the first Prayer Book, said nothing about what ornaments were to be retained, as distinguished from those not to be retained?

Mr. James.—I do not find any prohibitory words in any Act.

The Lord Chancellor.—It is silent on the subject?

Mr. James.—It is entirely silent upon the subject. Of course a great number of the things had been swept away by the Injunctions, but the Act said nothing prohibitory of any ornament; it simply prescribed the office. "You, the priest, are to say and do this; "you, the priest, are to administer the Communion; "and you are to do it in such and such a manner and "form." I say that it is really a straining of language for the purpose of making a criminal offence to say that when a priest was ordered to do a thing in manner and form, that that is not simply to do everything that is there said for him to do, and in the order

in which he is said to do it; that he is to follow the very order, and to follow the very form, but that he is to have regard to something collateral and extrinsic to the personal office which he was to perform.

Lord Westbury.—Are there not any negative words, "none other" and "not otherwise"?

Mr. James.—That still relates to the personal acts.

Lord Westbury.—Do not those words exclude additions?

Mr. James.—Additions by the priest?

Lord Westbury.—Supposing a churchwarden ordered the candles to be lit immediately before the Communion Service, would not the clergyman have a right to have them extinguished?

Mr. James.—I think not, my Lord; at all events, it surely was not incumbent upon him under the statute to interfere with that which was no part of his duty.

Lord Westbury.—That is not the case here.

Mr. James.—Of course I am arguing in support of my proposition that the "manner and form" could not have been, in the ordinary plain intendment of language, that which, of course, it would have been the duty of the legislature to have pointed out to the clergyman; that it was meant that you are to be guilty of a criminal offence if you do not interfere yourself, actively and personally, with the lights.

Therefore, my Lords, I venture to say that the passing of the first Act of Uniformity of Edward VI. and the Prayer Book nowhere touched the question of the symbolical decoration of the Lord's table; or nowhere touched it in such a way as to show that you, the priest, performing the service in the presence of that decoration, are doing anything more, as it seems to me, than if there had been a linen cloth upon the table, which is not prescribed in the first Prayer Book at all. There is no linen cloth prescribed, or covering for the table itself.

The Lord Chancellor.—The first Prayer Book, as I have frequently pointed out, spoke of the altar, and assumed the altar to remain as it had been before.

Mr. James.—I was coming to that. The words of the Injunction are, that it shall remain on the altar during the mass. The first Prayer Book, which contained really the substance of all the Prayer Books which have been since made, uses the word "altar" and the words "the Lord's table" as convertible terms. The words "the Lord's board" and the word "altar" are both used in the Prayer Book as describing the place where the new Communion is to be used. And then, my Lords, with regard to the word "mass," that same Prayer Book describes it as being the Communion, commonly called "the mass." I take it that although at the present day we are in the habit of attributing to the word "mass" an offensive signification, because we identify it in common parlance with the peculiar popish doctrine of sacrifice of the mass, yet there is nothing in the word "mass" which indicates anything more than the Communion Service. I am not aware whether that definition is usually adopted.

Sir William Erle.—What is the nominative case to "missa" there?

Mr. James.—The congregation, my Lord. I do not know whether the word "congregatio" would be a good word. Therefore, the word "mass" implies nothing wrong. What took place was this: the Sarum Use was the foundation of the new service; it was done into English for the purpose of being made intelligible to all the people. The sacrifice, which had before been done by the priest alone, in the mass was made the communion between the priest and the people. You have it described there, and you cannot have a better dictionary, that the word "communion," as established in the Anglican Church at the time of the first Prayer Book of Edward VI. may properly be converted into the word "mass;" and that the word "altar" and the words "communion table" or "Lord's table" are also convertible synonymous terms, that is to say, they were used there as convertible or synonimous terms to signify the same part of the church.

Therefore, I again ask your Lordships to put yourselves into the position of the priest. He finds on that which was the altar the candles exactly as he had found them all the lifetime, and then he finds that the word "altar" is still continued; he finds that the word "mass" is still continued; and then he says, "I "perform the service before the altar or communion "table, but I perform it with the improvements, "alterations, and reformations introduced by the new "ritual; and I do the reformed service as I did the "other, in the presence of a pair of lighted candles, "which were always there."

I submit, my Lords, that it would be impossible to say that an offence is to be created by implication, when it would have been so easy to have introduced words negativing the use of the lighted candles. There were negative words introduced into the first Prayer Book with regard to the elevation. In describing the acts the priest was to do, it leaves out the elevation; it describes how the table was to be furnished, and how the elements were to be placed. And it would seem to me the most natural and simple thing in the world if it were intended to make an alteration of so important a kind as this,—an alteration actually repealing an express, clear, and distinct Injunction of the Sovereign, and not only of the Sovereign but of the Council, who really must have been engaged in preparing this Prayer Book at the time this Injunction was issued,—it would have been stated in express terms.

The Lord Chancellor.—There is very singular evidence of the contemporaneous feeling in the Injunctions, which Dr. Cardwell treats at page 74, issued in the same year as the Act of Uniformity, 1549. Without dealing with what the quality of the Injunction was, the second head is, "For an uniformity, that no "minister do counterfeit the Popish mass, as to kiss "the Lord's table; washing his fingers every time in "the communion; blessing his eyes with the paten "or sudary; or crossing his head with the paten; "shifting of the book from one place to another; "laying down and licking the chalice of the com-"munion; holding up his fingers, hands, or thumbs "joined towards his temples; breathing upon the "bread or chalice; showing the sacrament openly "before the distribution of the communion; ringing of "sacrying bells; or setting any light upon the Lord's "board at any time; and finally to use no other "ceremonies than are appointed in the King's Book "of Common Prayers, or kneeling otherwise than is "in the said Book."

Mr. James.—My Lords, with regard to these Injunctions I believe they are very apocryphal. Your Lordships will see where they come from if you just look at the heading, "Articles to be followed and "observed according to the King's Majesty's Injunc-"tions and proceedings." It does not appear by whom they were issued, but they come from the manuscripts of a certain Johnson, and referred to by Burnet. There is no trace of any authentic record in the world, of the existence of these as Injunctions issued by any one in authority.

The Lord Chancellor.—Cardwell treats them as having been so issued.

Mr. James.—But then he gives you the title, my Lord.

The Lord Chancellor.—I was not referring to them as having the form of an Act of Parliament, but simply as a contemporaneous expression of feeling. You were referring very properly to the position of a priest in this year, and asking how it was possible to suppose that he could think the question of lights was interfered with. Now if these articles were issued in the same year, perhaps they may be of some importance as showing the contemporaneous feeling with regard to the effect of the reformed Prayer Book.

Mr. James.—It does not appear whether those articles were episcopal articles, or by whom or in what diocese they were issued. Of course one knows

that several of the bishops at all events were opposed to the use of lights, and they might have considered that they were justified in doing this; but I do not think it would legitimately follow from that that the priest was to be made guilty of an offence, by such a strained implication as that which is derived from the Act of Uniformity. But they were clearly not Royal Injunctions; they were articles by which some one or other was to use certain things in some part or other of the Church of England.

The Lord Chancellor.—I only referred to them for the purpose of showing what was the feeling in men's minds at this particular date.

Mr. James.—It was the feeling in the men's minds who issued them, supposing we have got the date right.

Sir William Erle.—It is clear that there was some agitation about lights, because a great number of lights are prohibited and swept away, with the exception of two lights.

Mr. James.—With the exception of two lights. But then it is very odd, as all other lights were abolished, that these lights were not abolished in express terms, if they were intended to be abolished. But you really cannot make an Act of Parliament abolish a thing by such a strained implication as that. I submit to your Lordships that that is almost beyond argument.

The Lord Chancellor.—What Dr. Cardwell says is, that they were instructions given in charge to the visitors on a new royal visitation. They were under the authority which I suppose they had of one of the old statutes of Henry VIII.

Mr. James.—There is no signature to them, my Lords, and I do not know at all where they come from.

The Lord Chancellor.—There is no signature to the other Injunctions.

Mr. James.—In fact I do not know by what authority this is, "that within any church or chapel be not "used any more than one communion upon any day "except Christmas Day and Easter Day." I do not know what authority there is for that.

The Lord Chancellor.—In the Court below, with regard to the other Injunction to which you referred, an objection was taken that there was no proof of signature or of proclamation; and the learned judge said what no doubt is of very great weight:—"I think "there is every presumption of law, and that a court "of justice must, after this distance of time, act upon "that presumption, that these Injunctions were signed "by the requisite number of members required by "this statute; and the absence of a specified time "during which the Injunctions were to be in force "would not, in my opinion, invalidate their validity. "As to the objection that they were not duly pro-"claimed in the market place by the sheriff, the "clause which requires this seems to me directory "only; and to whatever penalty non-compliance with "it might render the sheriff amenable, such non-com-"pliance would not invalidate the Injunctions."

Mr. James.—Those were the Injunctions upon which we rely; not these Injunctions. Those were the royal Injunctions proper, to which that reference was made.

The Lord Chancellor.—They were said by Dr. Cardwell to be royal Injunctions, that is to say, articles issued by the King in council, followed by the visitors on a royal visitation.

Mr. James.—I do not know what authority he has for that, my Lord. All that is really known about this book is that it comes from some one's manuscript referred to by Burnet in his history of the Reformation.

Lord Chelmsford.—I see that the learned judge says, with regard to this, at page 89:—"In the interval "between 1547 and 1549 no objections whatever "appear to have been taken to these Injunctions; but "in that year a paper appears, the authority of which "is extremely questionable; it was unsigned, and the "author is unknown. It is headed, 'Articles to be "'followed and observed according to the King's "'Majesty's Injunctions and proceedings;' and the "second of these articles forbad, among a variety of "other things, setting any light upon the Lord's board "at any time. It is clear, however, that these articles "(perhaps visitation articles, and only binding like "those of Ridley in 1550 if at all, in a particular "diocese) cannot affect the question of whether lights "were an ornament in use in this Church of England "by authority of Parliament in the 2nd year of the "reign of King Edward VI."

Mr. James.—I do not know what date that could be; but these articles could not have been used during the existence of the first Prayer Book, because two things are forbidden in the articles which are expressly directed in the first Prayer Book,—oil and chrism.

Lord Westbury.—In what part of the service are the oil and chrism?

Mr. James.—The chrism is in the baptismal service; I forget where the oil is. I find it is in the visitation of the sick. "If the sick person desire to be anointed, "then shall the priest anoint him upon the forehead "or breast only, making the sign of the cross;" and the chrism is directed to be used in the Baptismal Service. That is in the first Prayer Book of 1549.

The Lord Chancellor.—It professes to follow the first Prayer Book, on the face of it?

Mr. James.—Yes; therefore that proves to me that it must be apocryphal. It is a very strong thing that some Injunctions, by nobody knows who, by an anonymous author, should really prohibit things which are expressly mentioned and directed to be done in the Prayer Book itself.

Then, my Lords, I venture to ask what would be said to a clergyman who had repeated every word? Could it be said that he was introducing any other rite or ceremony?

Now what is the meaning of the words "rite or "ceremony" within this Act?

The learned judge in the Court below derived the meaning of the word "ceremony" from the Council of Trent. He said lights were ceremonies, and many other things. I am bound to say I venture to dissent most humbly but most decidedly from that, as any interpretation of this statute, that the words "rites or ceremonies" in this statute beyond all question mean a distinct part of the offices of the Church. The very title is, "The Book of Common Prayer and "Administration of the Sacraments and other rites and "ceremonies of the church," meaning that which is called in the Scotch Prayer Book, "The other parts "of the Offices of the Church." I think those are the words; that is to say, the rites and ceremonies which are less in their character than the sacraments. The sacraments are the highest part of the office. Then there are other rites and ceremonies:—the visitation of the sick, marriage and burial.

The Lord Chancellor.—Might not the use of things of this kind, without being a separate ceremony, be part and parcel of an entire ceremony, if they were a ceremonial act, part of the whole?

Mr. James.—But, my Lord, I do not think it is; and of course, if I am right, it is not part. According to my notion of the use of words in plain English, it is no ceremonial unless it is something done; some act done by the celebrant himself in the course of the administration of the service.

Lord Westbury.—Your proposition is that so long as the first Act of Uniformity continued in force, and this first Prayer Book was enjoined to be used, the use of two lights on the table was not only warranted but actually part of the duty, in obedience to the Injunctions?

Mr. James.—I should not say the duty of the clergyman, but the duty of the churchwardens of the parish.

Lord Westbury.—I did not say whose duty, but a part of the duty; that is your proposition.

Mr. James.—That is my proposition. There is nothing to prohibit a clergyman going to a table on which there were lighted candles, and there reading

the service in the manner and form prescribed by that Act.

Lord Westbury.—There is nothing in the Act of Uniformity to prohibit him?

Mr. James.—Nothing in the Act of Uniformity. The service is exactly the same whether it is said by day light or by candle light; there is no difference whether the candles are there or not. Every thing essential, everything formal which the priest does, is done equally, whether it is done by daylight without the candles, or whether it is done by daylight with the candles. Therefore it is no violation in any way of the enactment which says he is to do it in manner and form prescribed.

That, my Lords, is the proposition I venture to submit; that it was perfectly legal up to and at the time of the passing of the first Act of Uniformity, that it was not made illegal then, and has not been made illegal since. I find nothing that has made it illegal since. I find no reference to it in any Act of Parliament or in any Injunction.

Lord Westbury.—You understand fully the principal one that is relied upon, namely, that of Elizabeth?

Mr. James.—That seems to me to be in our favour. I think the statute of Elizabeth in truth came back to the statute of Edward to a very great extent.

Now I am going to what occurred afterwards. There you have the first Prayer Book, which, as it seems to me, recognises and continues the use of lighted candles in the manner and for the purposes that I have mentioned. Then comes the second Prayer Book of Edward VI., which second prayer book was evidently a concession by the ruling authorities to what might be considered rather an unreasonable wish of certain persons, because the Act establishing the second Prayer Book begins by an express recital that the first Prayer Book was really as good as it well could be; that everybody might really have been satisfied with it; the second Prayer Book not dealing again with ornaments, or with anything of the kind, but substantially differing in this way, that it altered entirely the language of the Communion Service in the most important respects. Then, my Lords, we come to the Prayer Book of Elizabeth. Now the Prayer Book of Elizabeth we know, and that is common ground, was introduced under these circumstances:—A party, Elizabeth amongst them, were desirous of returning to the first Prayer Book of Edward VI. in form and in language. That was not conceded, but they returned to the first Prayer Book in respect of everything but the mere language. That is to say, what I conceive to be the meaning of the statute of Elizabeth is this: they said, "We will at all events use the "second Prayer Book; we do not go back to the "first Prayer Book, but we use the second Prayer "Book with this proviso; not a proviso containing "any words of prohibition at all, but simply that all "ornaments which were in use by the authority of "Parliament in the second year of the reign of "Edward VI. shall be continued until further order "be taken, and shall be retained and used;" that is to say, they were taking back the ornaments of the church to that year.

Well, my Lords, I submit that there was nothing in that which made it illegal to continue the lights; and I think I may venture to say that the fact that the Queen herself used them is a proof that they were not considered illegal. It is hardly possible to believe that if they were considered as being actually prohibited by statute, they could have been used by the sovereign at that time; because, whatever else may be said of the Tudor sovereigns, and of Elizabeth amongst them, I believe they were scrupulous in the observance of all the forms of legality. Whatever substance there might be of wrong in what was done by the Tudor sovereigns, I believe there was never any period in the history of the world in which there were sovereigns with their power who were so careful to observe in the minutest forms that which was prescribed by law. Everything that they did, even of the most oppressive nature, was done with the most punctilious attention to the most minute forms.

Then, my Lords, I submit that that statute contains no provision in any way prohibiting the lights; the lights still continued to be innocent and lawful as they had ever been in the church, without any prohibition implied or expressed.

Then you have, following the statute of Elizabeth, the Prayer Book, and the Act of Uniformity of Charles in which this occurred. The promoters of that Prayer Book evidently came to the conclusion that the golden period of the Reformation in England was the time of the first Prayer Book of Edward VI., and they restored the original Prayer Book in substance by restoring the essential words in the administration of the Communion. They went back to that as being the period at which the tide of reformation had gone far enough, and had swept away enough; and they, in fact, as far as the Communion Service was concerned, incorporated the two Prayer Books into one Prayer Book, but made the service essentially the same as it was in the first Prayer Book of Edward VI., and at the same time repeated, by way of a rubrical direction or a prefatory direction in the Prayer Book, a thing which was copied from a clause in the Act of Elizabeth, which I believe remains law to this time; that is to say, the Act of Elizabeth remains unrepealed; I mean the clause which says all ornaments which were in use by the authority of Parliament in the first year of Edward VI. are still maintained. Of course, independently of that rubric, or independently of that section of the statute of Elizabeth, my position is this: that the lights were lawful, and that the burden of proof is on the prosecutor to show, as was required in the case of Breeks *v.* Wolfrey, that they had been expressly made unlawful, which they cannot show, or that they hae been made unlawful by necessary implication. Of course a great deal of the argument in this case has been addressed to the effect of the rubrical directions, having regard to what was an ornament of the church in use during that year of Edward, by parliamentary authority.

The Lord Chancellor.—Bishop Burnet gives a special history with regard to these articles to which you refer. Whatever his authority may be worth, he treats them as a matter of history. He says at page 188, "Immediately after the Act of Uniformity "passed there was a new visitation, which it is "probable went in the same method that was "observed in the former." Then he says, "These "instructions, which the reader will find in the collec-"tion No. 33, were given in charge to the visitors."

Lord Westbury.—Whenever it is convenient to you, in your argument, it would be perhaps very desirable that you should consider the argument of Mr. Stephens upon the third section of Elizabeth's Act of Uniformity, and the last section, the 27th section of that Act.

Mr. James.—Perhaps before I do that, your Lordship will permit me to remind you, with reference to the apochryphal statement, as we call it, in Burnet's History, about these visitation articles, that there is something at page 89 of the Joint Appendix which shows that they were really in use; that is a letter from John Cooper to Henry Bullinger, of the 7th of December 1549, in the original letters, Parker Society, page 71, which says, "The altars are here in "many churches changed into tables. The public "celebration of the Lord's Supper is celebrated "three times a day;" which is quite inconsistent with what we find in these articles. "Where they "used heretofore to celebrate in the morning the mass "of the Apostles, they have now the communion of "the Apostles; where they had the mass of the "Blessed Virgin, they have now the communion "which they call the communion of the Virgin: "where they had the principal or high mass, they "now have, as they call it, the high communion.

" They still retain their vestments and the candles " before the altars."

The Lord Chancellor.—That was before the Act of Uniformity.

Mr. James.—It is dated the 7th of December 1549.

The Lord Chancellor.—The Act of Uniformity was not passed until the 21st of January 1549; that is old style; therefore January 1549 would be subsequent to December 1549.

Mr. James.—I suppose that would be so.

The Lord Chancellor.—It did not come into operation until some months afterwards.

Mr. Stephens.—Perhaps I may be excused for interrupting my friend Mr. James; but the fact is, that this quotation as given by the learned Judge is inaccurate; therefore, if you will permit me, I will hand in a reference to Bullinger. The text is inaccurate as quoted in the judgment; there is an omission; but you will find it correct in the book from which the learned Judge cites this passage.

Sir J. W. Colvile.—What do you say as to the date of the Act of Uniformity?

Mr. Stephens.—The first Act of Uniformity?

Sir J. W. Colvile.—Yes.

Mr. Stephens.—It is the 14th of November 1548. Your Lordships will find the date in the folio edition of the Statutes of the Realm.

The Lord Chancellor.—I suspect it is the new style.

Mr. James.—And if that be so, it is quite clear that the letter from Hooper to Bullinger was the Christmas following the passing of the Act of Uniformity; and he then says, "They still retain their " vestments and the candles before the altar," which is the essential part of the quotation.

The Lord Chancellor.—Does not this rather go in the same direction as these orders? Is it not rather clear that the writer of this letter thought that the proper effect and operation, as it was then understood, of the change by the Act of Uniformity would be to prevent that?

Mr. James.—I think it is open to another construction, that he thought that is what ought to be done.

The Lord Chancellor.—Bishop Burnet says great complaints were made by the Council that, notwithstanding the passing of the Act of Uniformity, these things continued, whereupon he issued these visitation articles, and the writer of that letter seems to write in the same strain.

Lord Chelmsford.—I should think Hooper would be likely to write in that strain.

Mr. James.—But if the candles were used, and they were illegal, it seems to me very strange that no proceedings were taken to punish the parties for it.

Lord Chelmsford.—As I understand this letter, it is a sort of complaint that the old abuses remained under another form.

Mr. James.—But at the same time, my Lord, it seems to me to imply this, that there was no legal mode of preventing them.

Lord Chelmsford.—The letter goes on beyond that passage which is cited in the judgment to show what really the character of this is: "And that " Popery may not be lost, the mass priests, although " they are compelled to discontinue the use of the " Latin language, yet most carefully observe the " same tone and manner of chanting to which they " were heretofore accustomed in the Papacy. God " knows to what perils and anxieties we are exposed " by reason of this kind."

Mr. James.—All that complaint seems to me to have been a very good foundation for some new legislative provision; and it is pregnant with this,—that there was no mode known to the law by which they could be prevented.

Lord Chelmsford.—I was merely pointing out the character of the observations.

Mr. James.—Yes; but, in my view of the case, it makes it all the stronger as to the fact which I am insisting upon, that there was no law.

I have been asked by one of your Lordships to refer to the third and last sections of the statute of Elizabeth. The third section is the same as that which exists in every one of the statutes of Uniformity; that is to say, "that they shall use in manner and " form in such order and form, and none other or " otherwise." Effectually or ineffectually I have endeavoured to deal with that by saying that this had nothing to do with the order or form.

Then the last section is, "That all laws, statutes, and " ordinances wherein or whereby any other service, " administration of sacraments, or common prayer, is " limited, established, or set forth to be used within " this realm, or in other the Queen's dominions or " countries, shall from henceforth be utterly void and " of none effect."

I submit with great confidence again that that has nothing to do with a mere ornament,—a mere decoration as this is. It is, "all laws, statutes, and ordinances " wherein or whereby any service, any administration " of the sacraments, or common prayer, is limited, shall " be utterly void and of none effect." This is not a service, according to my view; it is not an administration of the sacraments, it is not common prayer, but simply a direction that there should be these symbolical ornaments in a particular part of the church during the service. That is the answer which I venture to give to that.

Now, my Lords, I come to the matter about its being an ornament within the direction of the statute of Elizabeth, which has been introduced in great part into the present Prayer Book, that is to say, the celebrated direction about retaining and using ornaments which were in the church. And I venture to submit, my Lords, first of all, upon that, that really you cannot legitimately sustain the interpretation of that rubric which has been suggested, that is to say, that the word "retained" means that these things, and these things only, shall be retained and be in use which were in the church by the authority of Parliament at a particular period. I cannot conceive it possible, my Lords, that that could have been the intention at the time the Statute of Uniformity was passed, and that Prayer Book was introduced. What articles could they be of which it was necessary to predicate that they had the authority of Parliament in the reign of Edward VI. if it was meant to be confined only to those things which were in use at that time. Is it possible to conceive, having regard to all the changes, the overthrow of the Church, and the actual possession by thousands of presbyterian ministers of pulpits at that time, that there were any ornaments extra to and beyond what had been sanctioned by parliamentary authority in the reign of Edward VI. It seems to me that the plain meaning of that was this:—"We will go back to the " Prayer Book of Edward VI. for the substantial " part of the service, we adopt that in many material " respects, and we go back to that period" (as Queen Elizabeth's Prayer Book and statute did) "as the " period at which we can say the reformation had " gone far enough: the usages and practices of that " period are the things which, we think, are the best " to recur to after all the changes and all the disputes " that have taken place in the interval." There were disputes between two parties in the Church in the time of the two first Stuarts. There was then the entire overthrow of the Church during the great Rebellion. Then there came the Restoration, which was a restoration of that which did not exist in effect, because your Lordships are aware that until the Act of Uniformity passed the Presbyterian ministers Remained in possession of their cures and churches until many thousands of them went out on that St. Bartholomew's Day, which many persons have thought a very sad day for England. Up to that time there was nothing that you could say was a thing referred to as constituting the mode of usage and practice with regard to ornaments and decorations; and I submit

that there is nothing in the word "retained," in that sense, which means this:—"You are to retain that "which you have, and of which you can predicate "that it did exist by parliamentary authority at the "time of Edward VI." It was plainly a repetition of what was contained in the statute of Elizabeth, and certainly was not intended to repeal that statute which expressly enacted that these things should be retained and be used. It appears to me that that statute still exists unrepealed, and that the things which had been used in the time of Edward VI. should continue to be used in the church.

Now, were these things ornaments in use in the church within authority of Parliament? Were there Injunctions issued under such authority as to make them themselves of parliamentary authority? My Lords, my friend Dr. Deane yesterday referred to some earlier statute, the Supremacy Act, as giving the sovereign power. I do not want to repeat that proposition, but I adhere to it, and I say that the Supremacy Act did give the sovereign power.

Sir William Erle.—You refer to the Act of Henry VIII.

Mr. James.—The Act of Henry VIII. which still exists; that is to say, with regard to matters not violating any statute, not violating any law, but were directions as to the external forms, ceremonies, and orders in the Church; that was the supreme authority which was given to the Sovereign, in substitution for the Pope, by that statute.

The Lord Chelmsford.—The bearing of the decision in Westerton *v.* Liddell, as it appears to me, was that the words "by authority of Parliament in "that year" meant a manifestation in that year of the authority of Parliament,—an Act done in that year by the authority of Parliament.

Mr. James.—Well, my Lord, there are two or three passages that I was coming to with reference to that.

The Lord Chancellor.—Supposing you are right about the Act of Supremacy, and supposing the Act of Supremacy authorized the issuing of the Injunction by the King, or an order by the King,—supposing that to be so,—is that what would be referred to as a thing done by the authority of Parliament.

Mr. James.—I think so, my Lord, as I read those words "by the authority of Parliament;" that is the view I should take.

The Lord Chancellor.—In that case would it not be by the authority of the King?

Mr. James.—No, because the King has not authority to do it, except as delegated to him by Parliament.

The Lord Chancellor.—The supremacy is not a delegation by Parliament to the King, but by the laws and constitution of the kingdom; the King has certain rights as the Head of the Church. There are cases, of course, where Parliament delegates to the King in Council a power to make certain ordinances, and so on.

Mr. James.—Perhaps that may be so, but I was simply referring to Dr. Deane's argument, and saying I did not mean to depart from it. I will leave it there.

I was about to refer to the case of Westerton *v.* Liddell in Moore's copy, page 94, with reference to the Injunctions and their parliamentary authority; because really this question of the Injunctions, and the authority under which they were issued, was so fully investigated in that case that I do not mean to address any new arguments to your Lordships upon it; but I will ask your Lordships to rest it, as I rested it in the Court below, upon what was decided in that case of Westerton *v.* Liddell. In the first Court, Dr. Lushington had arrived at a conclusion adverse to the binding authority of these Injunctions; and then, when the matter came to be investigated in the Court of Arches, the learned Judge of the Court proceeded to a most elaborate investigation of it, and arrived at the conclusion that the Injunctions were duly issued, that they were right in substance, and right in form, as having been Injunctions issued under the celebrated Proclamation Act, which was then in force in this country. There are some passages at page 94, which, perhaps, I may read with advantage, before the learned Judge comes to the discussion of the point now before your Lordships. He says, "The learned Judge of the Consistory Court "appears to have doubted whether it would exclude "all ornaments not prescribed, that nothing was to "be retained but what was in the Church by the "authority of an Act of Parliament passed in that "year." I profess my inability to arrive satisfactorily at the same conclusion. The words of the rubric are certainly not free from ambiguity; but no affirmative direction can be found therein for any ornament to be placed in the church, and no negative terms prohibiting the use of ornaments which may have been in the church by parliamentary authority.

Another point for consideration is, whether the statute 2 & 3 Edward VI. chapter 1, being "An "Act for the Uniformity of Service and Administra- "tion of Sacraments throughout the Realm, and for "establishing one uniform System of Rites and "Ceremonies," did not, as a necessary consequence, repeal all previous laws and ordinances on these subjects. The Judge of the Consistory Court held, in reference to the 7th section of the 25th of Henry VIII. chapter 19, that it was necessarily inconsistent, and could not co-exist with the Act of Uniformity, inasmuch as the 7th section of the 25th of Henry the 8th went to the establishment of a diversity of local ordinances and practices, many of which were well known to be at variance with each other. I agree with the Court below that, in so far as the Act of the 25th Henry VIII. and the two subsequent Acts of his reign established local ordinances and practices at variance with each other, or confined to some particular ecclesiastical district or districts, they were inconsistent with the Act of Uniformity, and were by it so far repealed. But if it could be shown that under one or more of these ecclesiastical laws or ordinances the use of the cross was authorized as an ornament throughout all the ecclesiastical divisions of the kingdom, then the inconsistency with the Act of Uniformity would not present itself.

Then he refers in page 96 to the statute of Henry VIII., the Act of Proclamation. And then follow several pages, which I really do not think I ought to read to your Lordships, because it would be simply reading what your Lordships can read.

Lord Westbury.—What is the effect of them?

Mr. James.—The effect is this:—He arrives at the conclusion that the statute of Henry VIII., the Proclamation Act, did authorize the issuing of these Injunctions; and the conclusion, historically, which he suggests, is that, having been duly authorized in point of form, and having been so issued under that authority, these Injunctions were and are binding at this day in this country. And it was upon these Injunctions that he arrived at a conclusion adverse to the defendant in that case. He said, "You have "used a cross that is one of the things forbidden "in terms, it is an image within the meaning of the "Injunction. I see that the Injunction forbids the "use of the cross, and accordingly I admonish you "to remove the cross from your church." That was a decision based entirely upon the Injunctions.

My Lords, when that came before this tribunal there was no dissent expressed in the slightest degree from that conclusion of the learned Judge; there was nothing to indicate it throughout; but, on the contrary, the whole of their reasoning, and the whole of what they did, proceeds upon the same assumption that the articles were perfectly valid and binding to this day, as having been made by due parliamentary authority.

The Lord Chancellor.—They said it was unnecessary to determine the point; but, whether valid

or invalid, they thought they were not the authority of Parliament which was referred to in the rubric.

Mr. James.—That is to say, the thing itself was. I believe, my Lords, they discussed the question whether the cross was an image under that Injunction, or not.

The Lord Chancellor.—Pardon me, at page 161 it is stated, "If it were necessary to determine this "point, their Lordships think this argument" (that is, the argument of Mr. Stephens against the validity) "might deserve serious consideration, although it is "contrary to the general impression which has pre-"vailed upon the subject. As, however, their Lord-"ships entertain no doubt whatever as to the meaning "of the words 'authority of Parliament' used in "the rubric, it is useless to enter further into the "question."

Mr. James.—If your Lordship will permit me to ask you to look back at the previous question, you will find that the question which they declined to enter into was the contention of Mr. Stephens that the canons passed in the reign of Henry VIII. had no authority in the reign of Edward VI.; it was nothing at all to do with the Injunctions.

The Lord Chancellor.—Yes, I see that is so; they say nothing about the Injunctions at all.

Mr James.—They go on to say, at the bottom of page 161, "The next question is, are crosses for-"bidden under the term 'images' in the Injunctions "and Act of Parliament relied on by Sir John "Dodson?"

Lord Westbury.—Then you mean to say that the judgment of the Court in that case treated the Injunctions as still subsisting?

Mr. James.—Certainly, my Lord, I consider it to be clear. At page 163, they begin at the first set of Injunctions, and they elaborately criticise and examine those Injunctions, treating them as being binding, and treating the things which were forbidden by them as being validly and effectually forbidden, and come to the conclusion that the cross, which was the subject of complaint in that case, was not an image which could be made the subject of idolatrous practices, so as to be within the meaning of the Injunctions. They decided that the Injunctions had been valid, and, I take it, entirely adopted the view taken by Sir John Dodson, that the Injunctions were still valid; and if the Injunctions are valid, I cannot help thinking that the proviso of exceptions from the Injunctions, not having been expressly altered anywhere, is still part of those Injunctions, and part of the law of the land.

Lord Westbury.—Might not the Injunctions, although valid as to that part of them which permits lighted candles, have been abrogated by force of the 2nd of Edward VI. and the 1st of Elizabeth?

Mr. James.—Of course, a part of the Injunctions might have been so abrogated, but upon that I refer to my former argument, that they were not so abrogated.

Lord Westbury.—With regard to the statute of Elizabeth, you said that the use of candles was no part of the order and form; but with regard to the statute of the 2nd of Edward VI. the words are much more distinct. There the enactment is in prohibiting language,—that the priest shall not use "any other "rite, ceremony, order, form, or manner of mass, "openly or privily, or matins, evensong, administra-"tion of the sacraments, or other open prayer than is "mentioned and set forth in the said Book."

Mr. James.—Of course, I can only say that refers to the ordering of what the priest shall do, and not to a collateral thing.

Lord Westbury.—Then that brings it simply to the inquiry whether it is a ceremony.

Mr. James.—Of course, if it is an essential part of the ceremony, and it does differ, I cannot contend that you have a right to use a thing which is prohibited by statute; but I venture to contend that it is not a ceremony within the meaning of the Act, and therefore not within the prohibitory words.

Lord Westbury.—A ceremonial might include many ceremonies. The ceremonial of the Sacrament, therefore, might include this as a ceremony.

Mr. James.—I only venture, my Lords, to submit that this was no part of it.

Lord Westbury.—It brings it, in point of fact, to the simple enquiry whether the use of lighted candles during the celebration of the Sacrament, is or is not made part of the ceremony.

The Lord Chancellor.—The judgment in Westerton *v.* Liddell is a very long one, but is not the result of it this:—that their Lordships first considered, as to crosses, whether they might be ornaments in the service as distinguished from ornaments in the church; and, looking at them as ornaments used in the service, they held that they were not protected by the rubric; and as to the retention of them, they held that "the authority of Parliament" meant the 1st of Edward VI., which said nothing about retaining crosses. Then they went into the question of their being retained as ornaments of the church, and then it was they look up the Injunctions of Edward VI. for the purpose of seeing whether, as ornaments of the church, they were prohibited under the term "images."

Mr. James.—That is so, my Lord, I think.

The Lord Chancellor.—That is the only way in which the Injunctions were material.

Mr. James.—That was the only way in which they had to consider the Injunctions. I was only suggesting that the Injunctions were treated as being perfectly valid.

The Lord Chancellor.—The Injunction was not treated as being included within the present rubric.

Mr. James.—No, my Lord, I do not know that it was; but it was treated as having parliamentary authority, that is to say, as being issued under the authority which was delegated to the Sovereign by that celebrated Act of Parliament.

Now, my Lords, in Westerton *v.* Liddell there are two expressions. Their Lordships came to the conclusion that ornaments meant things which were prescribed by the Prayer Book and the statute of Edward VI. In another part of the judgment they use the words "as being used under the Prayer Book." Of course, my Lords, I do not think it is very satisfactory to deal with a criticism on mere expressions. The word "prescribed," as it seems to me, there meant the same thing as is afterwards used in the judgment, that is to say, in use under the Prayer Book, namely, going back to the period of the first Prayer Book of Edward VI., —that I take to be the period referred to by the rubric,—and then to see that what was then in use in the Church, having parliamentary sanction for it, is still preserved by the authority of the rubric. There is an important passage which I will call your Lordships' attention to in page 187 of that Report; it begins at the bottom of page 186: "The next ques-"tion is, as to the credence tables; there the rubrics "of the Prayer Book become important. Their "Lordships entirely agree with the opinions expressed "by the learned Judges in these cases, and in Faulkner "*v.* Lichfield, that in the performance of the services, "rites, and ceremonies ordered by the Prayer Book "the directions contained in it must be strictly ob-"served, and that no omissions and no additions can "be permitted; but they are not prepared to hold that "the use of all articles not expressly mentioned in "the rubric, although quite consistent with and even "subsidiary to the service, is forbidden. Organs are "not mentioned." Now an organ is one of the most essential of the ornaments of the Church. "Organs "are not mentioned, yet because they are auxiliary to "the singing they are allowed. Pews, cushions to "kneel upon, pulpit cloths, hassocks, seats by the "communion table, are in constant use, yet they are "not mentioned in the rubric." Then they go on to enquire what a credence table is; and a credence table, though not mentioned in the rubric, is held to be quite right, because it is a thing which may be lawfully and properly used, not being in the slightest degree inconsistent with the service. Now the way in which I

venture to put it, exactly following that, is this: that the lighted candles are in exactly the same category as the organs, which is an article not expressly mentioned in the rubric, but quite consistent with the service. Of course, if the candles are inconsistent, the whole of my argument fails from the beginning. Of course I admit that if a thing is really plainly inconsistent with the Prayer Book, there can be no pretence for using it. But if I am right in saying that there is nothing inconsistent with the service, that there is nothing which would prevent the service from being performed exactly as it is directed to be, although these things are on the table, then I am at liberty to fall back upon my first proposition, and say that they were lawful in the reign of Edward VI., and nothing has made them unlawful since.

Lord Chelmsford.—An objection was made before the learned Judge in the Court below that several of these things were not ceremonies, amongst others the lighted candles, but that they were elements or ingredients of a rite or ceremony *per se*. The learned Judge enters into that question very much at large, and he ends by saying, "applying this principle to the "charges against me, including the lighted candles, I "am of opinion that the matters complained of must "be considered in law as ceremonies."

Mr. James.—Yes, my Lord, I mentioned that the learned judge referred to the Council of Trent as an authority for it; but I venture to submit that that is not a satisfactory mode of interpreting the second section of the Act. Of course the word "ceremonies" is an ambiguous term. It may mean many things: it may mean a civil ceremony, it may mean a ceremonial. But here, by the plain context of the Act, the rite or ceremony forbidden was a rite or ceremony being in itself part of the offices of the Church which were to be performed by the priest.

Lord Westbury.—Will you pardon me for a moment; but I wish to ask you whether the words I have, perhaps too often, referred you to, do not treat a ceremony as applicable to a thing which may be introduced into the Communion Service. Now the statute of Edward the Sixth directs that the priest shall administer the Sacrament in such order and form as set forth in the Book; then it says, "if he shall, wilfully and obstinately "standing in the same," that is persistently, "use any "other rite, ceremony, order, form, or manner of mass, "openly or privily, or matins, evensong, administra- "tion of the Sacrament, or other open prayer than is "mentioned and set forth in the said Book."

Mr. James.—My Lord, I should venture to say that is not the meaning of that section; it was intended to prevent his using the popish ceremony of the mass. He had to use another form of prayer, another form of consecration.

Lord Westbury.—What do you say to the argument that it is plain, upon reading the Communion Service, that it was the object of those who prescribed it and laid it down, to prescribe in terms everything that ought to be done, and therefore to prohibit any addition?

Mr. James.—It was to prescribe everything that was to be done by the priest; whatever the priest was to do was prescribed in terms.

Lord Westbury.—Is not the burning of candles while he is performing the service a rite done by the priest?

Mr. James.—I think not, any more than if some one were playing upon the organ, supposing there were music accompanying him.

Lord Westbury.—Is not a thing permitted to be done in that sense, done?

Mr. James.—I do not think, my Lord, it is done by him, any more than having altar cloths on the altar. However, my Lord, I do not think I can add anything to the observations I have made. I was going to deal with the mode in which it is put by Dr. Lushington, who expressed an opinion adverse to the lights in the case of Westerton *v.* Liddell.

Sir William Erle.—Before you come to that case can you refer me to any judicial determination upon decorations, beyond that in Westerton *v.* Liddell?

Mr. James.—I think not, my Lord. I am not aware of any, except the case of the stone altar, and of course that would hardly be a decoration.

Sir William Erle.—I mean festival decorations,—flowers, and the like?

Mr. James.—No, my Lord, I am not aware of any.

The Lord Chancellor.—With regard to incense, in the Court below the essence of the charge was the using it as a ceremonial act, for the purpose of censing. Now if candles and candlesticks are in the church, on the table or elsewhere, they may be looked upon, as you say, as certain chattels, more or less ornamental, or they may be looked upon with a view to giving light when light is needed; but if, when they are not used for giving light, the act is done of lighting them, or, being lighted, treating them as operating in some way in the service, is not that an active use, which takes them out of the class of ornaments, and into that of a part of the ceremonial?

Mr. James.—I should have thought the distinction was that they are lighted before the service begins.

The Lord Chancellor.—They are not lighted by accident.

Mr. James.—But they are lighted before the service begins, and they are simply placed there as a symbolical decoration, just as you might put anything else on the table before the priest enters at all, and he goes and finds it there. As I understand, the objection to the incense was that the thing was done during the administration of the service.

The Lord Chancellor.—In all these cases the priest, in the Ecclesiastical Courts, is treated as the responsible person. Probably he does not use the incense himself, but he is the person responsible for the act done, just as if he did it with his own hands; therefore we may probably put that aside, and suppose that he himself is the person who put the candles there.

Mr. James.—They are placed there before he begins the service, before he has even robed himself; that is to say, they are there in the early part of the day.

The Lord Chancellor.—With a view to the service?

Mr. James.—With a view to the service; but I venture to submit that that differs substantially from the lighting of incense during the service. The candles going on burning are, in themselves, perfectly harmless, unless you can attribute to them some improper symbolical meaning.

The Archbishop of York.—Before you leave this, I do not quite apprehend how you define "ceremony." You contend that this is not a ceremony abolished by the second Edward VI., or the first Elizabeth, do you not?

Mr. James.—No, my Lord.

The Archbishop of York.—Is it admitted that it is a part of the ceremony?

Mr. James.—I said it was collateral to the ceremony. Of course we are now dealing with the administration of the Communion, which is something higher. It is a ceremony, of course, but this is collateral to it, like the cloth on the table; for instance, I do not think the use of a linen cloth would be a ceremony.

The Archbishop of York.—Then your contention would be that, in order to violate the second of Edward the Sixth, and the first of Elizabeth, some substantial alteration must be made in one of the ceremonies of the Church, such as administrating the Holy Communion or the Holy Baptism?

Mr. James.—Yes; like creeping to the cross, or introducing any of those superstitious things which were expressly abolished.

The Archbishop of York.—Then it would turn upon whether it was a material alteration or not?

Mr. James.—Yes; upon whether it was a substantial alteration in what was directed to be done by the priest.

Sir William Erle.—The cross is adjudged in Westerton *v.* Liddell to be lawful, architecturally placed?

Mr. James.—Yes, my Lord.

Sir William Erle.—Is there anything to show that it might be unlawful if the words "*post tenebras lux*" were added at the foot of the cross?

Mr. James.—No, my Lord.

Sir William Erle.—There is not a case in which the words have come into discussion together with the image. I am putting the words "*post tenebras lux*" added to the cross.

Mr. James.—No, my Lord.

Sir William Erle.—Then may it please you to forgive me for interrupting, and go on.

Mr. James.—My Lords in the Consistory Court, Dr. Lushington, at page 68, sums up the argument which it seems to me has been used here. He says:—"The ordinance of Archbishop Reynolds refers to the "celebration of the mass. The mass is gone, root and "branch,—extirpated by the authority of Parliament, "especially in the establishment of the Book of Com"mon Prayer. What becomes, then, of an ordinance "which relates to the mass? The accessory is ex"tinguished with the principal, and all that was "prescribed to be done at the celebration of mass is "wholly extinguished. Were this otherwise, what "would be the result? Protestant worship would "be mixed up with Popish rites. Then, as to the "Injunctions of 1547:—Two lights upon the high "altar, says the Injunction. Where is the high altar "now? Abolished, if Sir Herbert Jenner Fust be "right, and with all the attributes to it not expressly "recognised by our Church in her Articles and "Prayer Book; abolished, and a communion table "established in its stead; and of what kind? In its "material, in its shape, and in its movability, directly "opposed to the high altar of Roman Catholic times. "How can lights upon the high altar apply to the "present communion table? But does the train of "reasoning stop here? That Injunction is limited to "the placing them before the Sacrament. First, then, "it is no authority for placing the lights at any other "time; secondly, 'before the Sacrament,' thereby "meaning the mass, and not the administration of the "Holy Communion. I hold the ordinance of Arch"bishop Reynolds and the Injunction of Edward VI. "to be utterly incompatible with the doctrines and "ritual of the Church of England. Not that the "candles and candlesticks have anything to do with "the doctrines and ritual of the Church, but that the "use of them was proscribed in conjunction with "other popish observances utterly inconsistent with "the doctrine and formularies of our Church, and are "altogether abolished by what our Church has sub"stituted. I dismiss, therefore, this consideration." Now I venture to submit, upon that, that it is not historically accurate to say that the mass was gone, root and branch,—extirpated by the authority of Parliament. The popish sacrifice of the mass may have been gone, but the mass in the first Prayer Book is referred to as being still an existing thing, represented by the service, in our Church, of the administration of the Communion, which was not an abrogation of the mass, but a reformation of the mass. But the mass of the Primitive Church continues in our Church, just as our Church itself continues, the same old Church reformed from the abuses which have crept into it during so many centuries. The word "mass" was used, and is used properly, as I submit, in the first Prayer Book of Edward the Sixth. The altar is not gone; the altar is in express terms identical with, and a convertible term with, "communion table;" the word "altar" occurs in the Injunctions frequently afterwards, and we know at the present day the word "altar" has been used in modern statutes as describing a communion table. No doubt it is a different altar from the altar of sacrifice of the Romish Church; and if these lights were placed upon the altar with reference to any peculiarity of Romish doctrines or Romish practice, I should admit that the reasoning of Dr. Lushington in this case was conclusive upon the point. But the moment you ascertain that the lights were used as a symbol of a truth, which is the truth of the whole Church, without which the Church cannot exist, that they were used simply as a symbol of the great Christian truth, and in no way connected, directly or indirectly, with the abolished practice of the mass, then, whether it was called an altar, or whether it was called a communion table, it is simply describing the place in the Church upon which the lights were to be placed, and were to be continued; and that the words "before the sacrament" there mean before that sacramental service which is still an essential part of the doctrine of the Church of England.

I do not know that I can add anything more to what I have said to your Lordships. Of course I avail myself of all the arguments which my friend Dr. Deane used yesterday; and I submit, upon all the grounds, both of form and substance, which I have brought to your Lordships' notice, that this appeal ought to be dismissed. Will your Lordships pardon me for giving you a reference to page 77 of Bardwell's Documentary Annals, the Council's letter to Bishop Bonner with regard to the reformation of certain masses at St. Paul's, which bears directly upon what I was last addressing to your Lordships.

Lord Westbury.—What is the date of it?

Mr. James.—1549, my Lord. It is after the Prayer Book; it is in the Council's letter to Bishop Bonner, for the reformation of certain masses at St. Paul's, and it says this: "From henceforth no such masses in "this manner be in your church any longer used, "but that the holy blessed Communion according to "the Act of Parliament be ministered at the high "altar of the church, and in no other places of the "same, and only at such time as your high masses "were wont to be used; except some number of "people desire (for their necessary business) to have "a Communion in the morning, and yet the same to "be executed in the chancel at the high altar, as it is "appointed in the book of the public service, without "cautele or digression from the common order. And "herein you shall not only satisfy our expectation of "your conformity in all lawful things, but also avoid "the murmur of sundry that be therewith justly "offended." I see that was signed by some members of the Council.

The Lord Chancellor.—What is your inference from that?

Mr. James.—That the high altar was there referred to.

The Lord Chancellor.—There is no doubt at all that it was always so called.

Mr. James.—This was after the Prayer Book.

Sir J. W. Colvile.—After the first Prayer Book?

Mr. James.—After the first Prayer Book.

Sir J. W. Colvile.—I think the change seems to have been in the second Prayer Book?

Mr. James.—It is called in the second Prayer Book, "the Lord's table;" in the first Prayer Book it is called both indifferently, "the Lord's table" and a "communion of the body of our Lord." I am not quite sure whether it is called "the Lord's table" or the Lord's board, but the Lord's board evidently means a table.

Sir J. W. Colvile.—Then the word "altar" is dropped?

Mr. James.—Yes; that is to say, there were two words: first it was "altar," then it was either "altar" or "Lord's table;" then the word "altar" was dropped, and the word "communion table" was afterwards substituted.

Lord Westbury.—The Lord's table was the name there?

Mr. James.—Yes, my Lord.

Mr. Stephens.—My Lords, it has now become my duty to reply, on behalf of the Promoter, to the arguments that have been addressed to your Lordships on behalf of Mr. Mackonochie, the Respondent in this appeal, by my friends Mr. James and Dr. Deane.

In opening this case I cited to your Lordships the

principal Acts of Parliament and laws now in force with reference to the service of the Church, and showed, both from their construction, and from the interpretation placed upon them by the courts of law, and by the visitation articles, that they required the order and form of service contained in the Prayer Book to be strictly observed, without any omission or addition whatever. The learned counsel for the Respondent, have not established that this principle does not apply to the practices charged against Mr. Mackonochie; namely, first, for using lighted candles as part of the Communion Service; and, secondly, for kneeling down, and standing up again, at particular parts of the prayer of consecration. I submit, my Lords, that such practices are clearly alterations of "the order and form of service" mentioned in the Prayer Book, which the Act of Uniformity of Charles the Second requires all ministers to say and use, and that they are additional ceremonies and additions to the orders, rites, and ceremonies prescribed by the Prayer Book, which the 14th canon of the Canons of 1603 requires to be observed "without either diminishing or adding anything in "the matter or form thereof."

With reference to the kneeling, an objection has been taken to the sufficiency of the pleadings, by my friends Mr. James and Dr. Deane. They say that the citation does not state the charge as to kneeling and prostrating with sufficient precision; and that, my Lords, is really the substance of the arguments which the learned counsel have relied on as an answer to all the charges in this appeal. But, my Lords, any defect in the citation has been cured by the Respondent appearing, and praying for articles. The citation is a mere process in order to bring the party accused into court, and it is a settled rule of the Ecclesiastical Courts, that appearance cures all informalities in the citation.

I need only refer your Lordships, upon that point, to the case of Prankard *v.* Deacle, which your Lordships will find reported in Haggard's Ecclesiastical Cases, volume 1, page 185. In that case, Sir John Nicholl, in giving judgment, said, "The first objection taken is "that the citation is null; for that, having required an "appearance in the Archidiaconal Court, the Episcopal "Court had no jurisdiction. In answer it is said, "first, that the citation is not essential to the proceed-"ing, if the party appears. The object of it is to bring "the party before the Court. If it is irregular he may "appear and object; if not served he need not appear "at all, but if he appears he waives any objection as "far as respects the formality of the citation." That, I collect, was the principle laid down in the question which my Lord Chelmsford addressed to one of my friends.

Sir J. W. Colvile.—He might appear under protest.

Mr. Stephens.—There was no protest in this case.

Lord Chelmsford.—That would apply, of course, to a case where there was an irregularity merely; but supposing the letters of request contained no allegation of any offence whatever being committed, I apprehend the party would not waive the objection which would arise upon that by taking any step in the case.

Mr. Stephens.—Certainly not.

Lord Chelmsford.—But I was going on to say that in these letters of request there are offences charged which gave jurisdiction to the Archbishop; but, supposing the citation went beyond the letters of request, that would be an objection which would be taken to the citation.

Mr. Stephens.—Certainly, my Lord.

Lord Chelmsford.—Then any objection with regard to the irregularity from the variance between the citation and the articles, the party would waive by praying for them. That is your argument?

Mr. Stephens.—It is my argument. The case of Francis and Steward which, was brought under the consideration of your Lordships yesterday, which is reported in the 5th Queen's Bench Reports, page 585, was relied upon by my friend Mr. James. But there is this essential distinction between that case and the present: In the present case the Respondent appeared absolutely, and prayed articles; but in Francis and Steward he appeared, under protest, to the citation. The Respondent in this case, as I have already stated to your Lordships, appeared and prayed articles, but upon the articles being brought in he opposed their admission upon various grounds. Among other things he objected that the charge as to kneeling was not laid with sufficient precision, but nothing was said about the charge not being sufficiently stated in the citation. As to the charge in the articles being properly laid, Dr. Lushington, in the Joint Appendix, page 15, line 36, says, "I am of opinion that the charge ought to be specific, "showing in what respect the law has been violated. "But to go on and charge that the defendant did "these things for the purpose of adoration, I can "find no reason. The words 'and knelt or pros-"trated himself' are, it seems to me, to be regarded "as the specific charge. So also of the words 'and "permitted and sanctioned such kneeling or pros-"trating by other clerks in holy orders.' Now I "consider this charge to be quite sufficiently laid in "every respect. I do not think it is necessary to "specify the names of the clerks in holy orders who "are referred to as officiating on the particular days. "I think that is a question of evidence."

The fallacy of Mr. James' argument consists in this:—his argument proceeded upon the assumption, that the proceedings in this case had been taken against Mr. Mackonochie under the fourth section of the Act of Uniformity of Elizabeth; but in fact these proceedings have been taken under the twenty-third section, which gives a jurisdiction, as your Lordships are aware, to the Ecclesiastical Courts; consequently the procedure is according to the ecclesiastical practice. The allegation that the defendant knelt is an allegation *primâ facie* that he wilfully knelt, or that he wilfully said the prayer of consecration in a manner other than that mentioned in the Prayer Book; that is, kneeling, and not standing. If he knelt inadvertently, or through infirmity, it would be a matter for plea or answer. The words of the Act, "wilfully use," &c., mean only intentionally and designedly by the clerk, and do not apply to mere accident or to infirmity; and that, I submit to your Lordships, is the meaning of these words, upon which so much argument has been employed by my friends Mr. James and Dr. Deane.

The fourth section is of importance, and for this reason,—because it shows that any other manner of celebrating the Lord's Supper, other than is mentioned and set forth in the Prayer Book, is contrary to the Act, and is therefore an offence cognisable by the Ecclesiastical Court under the 23rd section. If the respondent had been indicted under the fourth section, and were in peril of imprisonment, it might, perhaps, be necessary to follow the words of the statute, and the course of common law pleading. But this being a proceeding in the Ecclesiastical Court, the pleadings are according to the practice of such courts; and it is sufficient, if the pleadings show in substance an ecclesiastical offence;—the strictness of common law procedure not prevailing in the Ecclesiastical Courts. This point has been discussed in the Court below, and the argument upon it will be found in the Second Report of the Ritual Commissioners, page 258, where your Lordships will find an examination of the case of the King *v.* Sparkes, which has been so very much relied upon by my friend Mr. James, but which was simply a mere question of pleading upon an indictment.

Lord Chelmsford.—That is the case where the party had been convicted at the sessions, is it not?

Mr. Stephens.—Yes, my Lord.

Lord Chelmsford.—And the question was, whether the punishment was a proper one by the statute?

Mr. Stephens.—That was all.

Lord Chelmsford.—The Quarter Sessions had ordered a fine of 100 marks?

Mr. Stephens.—Precisely so, my Lord; your Lordship has represented the case most accurately.

Lord Chelmsford.—The Court held that that was not a punishment which was authorized by the statute?

Mr. Stephens.—That was the important case which Mr. James brought before your Lordships as one of the answers to these charges. With these observations I will dismiss all the preliminary technical points that have been relied upon, which really seem to have occupied three-fourths of the arguments addressed to your Lordships by Mr. James and Dr. Deane.

As regards the kneeling during the prayer of consecration, I showed that the Prayer Book contained a series of directions as to when the minister was to stand, and when he was to kneel; thus making the attitude, standing or kneeling, in which the congregation said each prayer, part of the order and form of service prescribed by the Book of Common Prayer. I also showed, that the rubrics in the Communion service were all framed upon the assumption, that when one rubric had placed the minister in a particular attitude, he was to remain in that attitude until he was ordered to change it. If one rubric, for instance, ordered the minister to stand up and to turn to the people, the next rubric as to the minister's attitude would be framed upon the assumption, that he had remained standing up or turned to the people during the whole interval since the rubric had placed him in that position. Now the rubric, my Lords, prefixed to the prayer of consecration admits of two constructions. The word "standing" may refer only to "the order-"ing of the bread and wine," or it may apply, as put I think by the Lord Chelmsford, also to "the "saying of the prayer."

The Lord Chancellor.—I think, Mr. Stephens, you may give their Lordships credit for recollecting all the observations made up to this time.

The Archbishop of York.—We very carefully went over the rubrics with you before.

Mr. Stephens.—I was only summing up my argument; and I shall now only submit that the kneeling down at particular parts of the prayer of consecration, is an alteration of the order and form of service mentioned in the Prayer Book, and therefore a violation of Charles II.'s Act of Uniformity. It is an additional ceremony (for the learned Judge in the Court below has determined that this is a ceremony), an addition to the orders, rites, and ceremonies prescribed by the Book of Common Prayer, and contrary to the 14th canon of the Canons of 1603. And moreover, my Lords, kneeling at a particular part of the prayer of consecration, accompanied by elevation and the use of incense, has a very significant doctrinal meaning.

With respect to the Injunction of 1547, as to the lights; that Injunction related to the service of the mass. It retained the ceremony which was then in use in the mass, and that was required by Reynolds' Provincial Canon. The candles were lighted at the action of the sacrifice, and because of the supposed corporal presence *in* the Sacrament. In 1547 the mass was regarded as a sacrifice, and the doctrine of the corporal presence could not be questioned under pain of death, because the Six Articles Act was then in full force. The high altar mentioned in these Injunctions was for sacrifice. That was the state of things in 1547.

In 1549, the first Act of Uniformity was enacted. The mass was changed into Holy Communion; the sacrifice into a sacrament; the altar into a moveable table. There was the substitution of another service; there was the substitution of another doctrine; there was the substitution of another ceremonial; and the Injunction of 1547 would be utterly incompatible with such a state of things as existed under the first Act of Uniformity.

Sir J. W. Colvile.—When was the table substituted for the altar; is it in the first book?

Mr. Stephens.—It was after the first book; but the word "altar," though used, is of very little importance in the first Act of Uniformity.

Sir J. W. Colvile.—I only thought you were putting it a little too strongly there.

Mr. Stephens.—There is no doubt that in 1552 the altars had been removed and communion tables substituted. But there was a substantial change of doctrine in the Prayer Book of 1549. In that book it was considered, that there was only a presence *in* the elements upon reception. That doctrine was entirely removed from the Prayer Book of 1552. Therefore, assuming that that position so far as regards doctrine, is correct, there would be no occasion for an altar.

Lord Westbury.—Where in the statute book are the words "table of the Lord" first introduced?

Dr. Deane.—My Lord, the term "Lord's board" is used in the first book.

Lord Westbury.—But where in the statutes?

Mr. Stephens.—I do not think it is used in the early statutes.

Lord Westbury.—Yes, it is, in the 1st Edward VI.: "The most comfortable sacrament of the body and "blood of our Saviour Jesus Christ, commonly called "the sacrament of the altar' and in Scripture the "Supper of the Table of the Lord." Then there is a reference to the First Epistle to the Corinthians.

Mr. Stephens.—But I think you will not find that the expression "table of the Lord" has ever been used anterior to the passing of that statute.

Lord Westbury.—What statute are you speaking of?

Mr. Stephens.—I am speaking of the statute to which your Lordship has referred.

Lord Westbury.—I wanted to know whether it was in any other statute. It is not to be found in any of the popish forms.

Mr. Stephens.—No, my Lord.

Lord Westbury.—Then when was it first introduced?

Dr. Deane.—My Lords, in the second rubric in the Communion Service there is this: "And if any of "these be an open and notorious evil liver, or have "done any wrong to his neighbours by words or deed, "so that the congregation be thereby offended, the "curate, having knowledge thereof, shall call him, "and advertize him that in anywise he presume not "to come to the Lord's Table." That is the first use of it, my Lord, as far as I know.

Mr. Stephens.—What are you referring to?

Dr. Dean.—The first Prayer Book.

Mr. Stephens.—Your Lordships will perceive that it is used in the first book, but it was never used, I believe, before. It would not be an expression in use in the Roman Catholic Church; it would be there called "the altar." I feel assured the expression will not be found in any statute anterior to the reign of Edward VI.

Lord Westbury.—Therefore it seems that the term "table of the Lord" is borrowed from the Epistle to the Corinthians, and is used in the preface to the statute of the 1st Edward VI.; and in the communion service the word occurs as a description of the communion table.

Mr. Stephens.—Yes, my lord. Now this view of the case, which I have ventured to submit to your Lordships, has been corroborated by the case of Parker and Leach, to which I have already directed your Lordships' attention.

My friend Mr. James closed his address to your Lordships by referring to the judgment of Dr. Lushington as reported in pages 68 and 69 of Moore's Report of Westerton and Liddell, and upon that he delivered an argument as to the use of the word "mass." No doubt we find the word "mass" in the first book of Edward VI., but as a mere name. Transubstantiation was gone; and that is the answer to my friend's argument; it was a mere name. At that time the people at large would not have understood the word "communion," and therefore the word "mass" was used, because it was a name which was familiar; but in 1552 the word "mass" is entirely omitted from the Prayer Book, and "Communion" substituted.

Lord Westbury.—I do not think this book ever calls the Communion itself the mass, but refers to that name as being the common application of it.

Mr. Stephens.—Precisely so, my Lord. It was a common mode of expression.

Lord Chelmsford.—It was familiarly known, and so described.

Mr. Stephens.—Certainly, my Lord.

Lord Westbury.—It is called "the Supper of the Lord" and "the Holy Communion, commonly called "the mass."

Mr. Stephens.—Yes, my Lord.

Sir J. W. Colvile.—The Lord's Supper was, no doubt, a common name for both.

Mr. Stephens.—It was, my Lord. But we lose all traces of the word "altar" in the formularies of our Church in 1552 and down to the present time, except during that dark period of our history—the reign of Mary. Perhaps I ought to remind your Lordships that the word "altar" has been used by the legislature, I think upon one or two occasions, in those wonderful Acts of Parliament, called "the Church Building Acts." I only mention the fact, but I do not think any argument could be drawn from the phraseology of the Church Building Acts.

Then Mr. James says, that these lights are part of the symbolical furniture of the Church; that they signify that Christ is the light of the world; or that they refer to the Lord's Supper having been originally celebrated by candle-light. But this use of lights for symbolical purposes is exactly what the preface on ceremonies speaks of as "a dumb ceremony," or a "dark ceremony,"—a ceremony which could not be understood without explanation. I refer your Lordships to the preface of the Prayer Book: "Of ceremonies, why "some be abolished, and some retained." About the middle of that preface your Lordships will find, "This our excessive multitude of ceremonies was "so great, and many of them so dark, that they "did more confound and darken than set forth "Christ's benefits unto us. And, besides this, "Christ's Gospel is not a ceremonial law (as much "of Moses' law was), but it is a religion to serve "God, not in bondage of the figure or shadow, "but in the freedom of the spirit, being content only "with those ceremonies which do serve to a decent "order and godly discipline, and such as be apt to "stir up the dull mind of man to the remembrance "of his duty to God by some notable and special "signification whereby he might be edified." And then, at a part lower down the preface states, "And "moreover they be neither dark nor dumb cere-"monies, but are so set forth that every man may understand what they do mean, and to what use "they do serve. So that it is not like that they in "time to come should be abused as others have "been."

My Lords, in the argument which I had the honour to address to the Court below, I went through the Prayer Book, and I showed that wherever there was a ceremony which required explanation and would otherwise be a dark or dumb ceremony, there was an explanation given of it; for instance, the cross in baptism. Consequently, every person going into a church can understand what is the meaning of any ceremony by reference to the Prayer Book. Those instances and arguments are set out in detail in the Second Report of the Ritual Commissioners.

The Archbishop of York.—What is the reference to the Second Report of the Ritual Commissioners?

Mr. Stephens.—P. 44, my Lord. In the judgment of the learned Judge in the court below, at page 82, line 17, of the Joint Appendix. His Lordship admitted that there was no express direction in the Rubrics, or in the Statute of Uniformity, or in the Canons of 1603, with regard to the use of lights upon the holy table. Even assuming that candlesticks were mentioned in the Prayer Book by name, which they are not, still there is no express direction given for their use, either in the Acts of Uniformity, in the rubrics, or in the Canons of 1603. That position my friends on the opposite side have not attempted to gainsay.

The only grounds upon which the use of lights as a part of the service has been attempted to be supported are, first, that they are authorized by the rubric as to ornaments, because the Injunction of Edward, or some other pre-reformation law authorising these lighted candles, was in force in the second year of Edward VI. by authority of Parliament; and then, secondly that the Injunction of Edward as to lights, or some other pre-reformation law, authorizing two lights, is now in force directly, independently of the Act of Uniformity. I do not know whether your Lordships wish to hear me on the first point, as to the authority of Parliament, because, if I understood the Lord Chancellor, he stated that the authority of Parliament, as defined in the 2nd year of Edward VI., was ——

The Lord Chancellor.—I merely put that to Mr. James in order to hear his observations upon it.

Mr. Stephens.—In answer to the objection which has been raised, that Edward's Injunctions or some other law, authorising the use of lighted candles at the Communion Service upon the communion table is now directly in force as a law existing side by side with the Acts of Uniformity of Elizabeth and Charles II., but independent of them; I submit that every such law has been repealed. If any such laws existed at the time of the enactment of the first book of Edward VI. they were repealed by that statute, because celebrating the Communion with lighted candles as a part of the service, is a different order and form from that contained in Edward's first Prayer Book. This argument would apply equally to the enacting clauses of Elizabeth's Act of Uniformity and Charles II.'s Act of Uniformity, which are almost identical in terms, with those of Edward's first Act of Uniformity.

Lord Westbury.—Upon that you know Mr. James insisted again and again that it is no part of the order or form, but a thing simply collateral. That thing was once legal; tell me how it became illegal. That is the substance of the argument. I am only repeating Mr. James's argument.

Mr Stephens.—I am deeply indebted to your Lordship for doing so, as it materially assists me. Your Lordships must bear in mind that these lights have always been accompanied by elevation and the use of incense.

Sir William Erle.—How have we judicial notice or knowledge of that?

Mr. Stephens.—From the proceedings in the case, my Lord. There has been a judgment given against the respondent with reference to the elevation and the use of incense.

Sir William Erle.—But they are each separate offences; the elevation would have been just as much an offence, whether there had been incense or not.

Mr. Stephens.—No doubt, my Lord; but I wish to impress upon your Lordships that there has been a combination. Kneeling *per se* may be very innocent, or it may not be innocent; but when it is accompanied by elevation and the use of incense, and there is a kneeling during the prayer of consecration at the very time it is done by the Roman Catholic priest for the purposes of adoration, then I respectfully submit to your Lordships that this kneeling has a very important signification.

Sir William Erle.—My question was not, whether it was so, or not, but whether we had judicial notice of it.

Mr. Stephens.—I should respectfully submit to your Lordships that you have, because you have the proceedings in the case before you.

Lord Chelmsford.—There is no evidence before us with regard to incense, but as to the elevation there is: first comes the elevation, and then the prostration.

Sir J. W. Colvile.—I presume your charge is only of kneeling when accompanied with elevation.

Mr. Stephens.—I will take it either way. But I want to show under what circumstances the kneeling took place.

Lord Chelmsford.—On a former occasion their Lordships seemed to think it was important that you should show the signification of this act.

Mr. Stephens.—And that I have done by showing that it was accompanied by elevation. That is established by the judgment of the Court below with regard to the illegality of the elevation.

Lord Chelmsford.—My observation was in your favor.

Mr. Stephens.—I am much obliged to your Lordship.

Sir J. W. Colvile.—I may be right or wrong, but has the Court anything to do with the kneeling and prostration which was done on certain days in connexion with elevation?

Mr. Stephens.—Certainly, my Lord.

Lord Westbury.—You say the admonition ought to have extended to prohibit the kneeling and prostration, as well as that which it has ordered. It is a defect, therefore, in the admonition.

Mr. Stephens.—Just so, my Lord. But the kneeling *per se* is a violation of the rubric. I will take it in this way: supposing there was no elevation——

The Lord Chancellor.—Are you now upon the charge as to the light?

Mr. Stephens.—I am, my Lord. This discussion has arisen in consequence of a question which was put to me by Sir William Erle.

Sir J. W. Colvile.—You said we were to consider that the lights were in connexion with the elevation.

Mr. Stephens.—I can only say we have proved by the evidence which I read to your Lordships in this case that there was elevation, and there were lights.

Sir J. Colvile.—The use of lights is a distinct charge.

Mr. Stephens.—It is a distinct charge.

Lord Westbury.—This discussion arose in consequence of your observing that the burning of candles must be taken in connexion with the elevation.

Mr. Stephens.—Only in order to show the signification of the act.

Lord Westbury.—Probably it would be better to take it by itself. The only enquiry is, is it a ceremony? Mr. James says it is a collateral thing. If it is capable of being regarded as a ceremony *per se* you do not desire to connect it with the elevation?

Mr. Stephens.—Clearly not, my Lord. The learned Judge in the Court below cited the canons of the Council of Trent, which prove that lighted candles when used *in* the service, is a ceremony.

The Lord Chancellor.—Your argument as to the lighted candles, as I understand it, is this: that they must either be ornaments, or else a ceremony or part of a ceremony; that if they are ornaments, and can be justified as such, it must be under the rubric; if, on the other hand, they are ceremony or a part of a ceremony they must be shown to be authorised by the Prayer Book, because all ceremonies not in it are forbidden.

Mr. Stephens.—That is my argument, my Lord.

Now, my Lords, as I submit, we have likewise an express repeal of Edward's Injunction and of every other law authorizing the use of lighted candles in the service:—For the 27th section of Elizabeth's Act of Uniformity, which, as I have already stated to your Lordships, repeals all laws, statutes and ordinances setting forth any other service, administration of the sacraments, or common prayer, other than that, which is enjoined by that Statute. And using lighted candles *in* the service, at the time of the Holy Communion, is not authorized either directly or indirectly by Elizabeth's Act of Uniformity.

To show that the rubric as to ornaments, did not authorise these two lighted candles upon the communion table during the Communion, I cited the decision of the Judicial Committee of the Privy Council in Westerton and Liddell (Moore, page 156), that the word "ornament" applies and in this rubric is confined to the articles, the use of which was prescribed by the first Prayer Book of Edward VI.

There was another passage to which I referred your Lordships in my former argument, that the rubric did not apply to ornaments which were *in* the church *in* the second year of Edward VI. by virtue of previous parliamentary enactments, but applied to ornaments, which were *in* the church by virtue of the Act as to the service, passed in the second year of Edward VI., which was spoken of as "the "authority of Parliament in the second year of "Edward VI."

There are one or two passages in the judgment of the Judicial Committee in Westerton and Liddell, which I did not cite, but which, with your Lordships' permission, I will now cite, showing that, in the opinion of the Judicial Committee the rubric as to ornaments exclusively referred to Edward's first book. I am referring to Moore's report, page 159.

Lord Chelmsford.—What do you say as to that?

Mr. Stephens.—It shows that the rubric as to ornaments referred exclusively to Edward's first book; and perhaps your Lordships will be so kind as to bear in remembrance the arguments in page 156 of Moore, which I cited in my previous argument. I am now going to quote a passage from Moore at page 158: "The ornaments of the church, whether "those worn or those otherwise used by the minister, "were to be according to the first Prayer Book." And then at page 159: ". . . but they all obviously "mean the same thing, that the same dresses and "the same utensils, or articles, which were used "under the first Prayer Book of Edward VI., may still "be used." "It is very true that the new Prayer "Book could not come into use until after the expi- "ration of that year, because time must be allowed for "printing and distributing the books; but its use, "and the Injunctions contained in it, were established "by authority of Parliament in the 2nd year of "Edward VI., and this is the plain meaning of the "rubric."—Moore, 160.

Again, with reference to a question, whether certain canons had parliamentary authority in the 2nd year of Edward VI., the Judicial Committee say, at page 161 of Moore, "As, however, their Lordships enter- "tain no doubt whatever as to the meaning of the "words 'authority of Parliament' used in the rubric, "it is useless to enter further into this question."

I submit that those passages show, that the judgment of the Judicial Committee in Liddell and Westerton was clear, that the rubric referred only to Edward's first Act of Uniformity.

But if your Lordships should not be satisfied that this was such a decision of the question as would settle it, then I respectfully submit that your Lordships must arrive at the like conclusion, for the following reasons.

The other construction which may be placed upon the rubric is, that it means such ornaments as were in the Church of England in the 2nd year of Edward VI. by virtue directly or indirectly of Acts of Parliament previously passed and then in force. It is admitted that in the 2nd year of Edward VI., previously to the passing of the 2nd and 3rd of Edward VI., there were no Acts of Parliament in force directly affecting the question as to the ornaments of the church; and the only mode of giving any effect to the rubric, upon this construction of it, is to say, that it referred to various constitutions, canons, and injunctions, which are said to have been then in force by virtue of different Acts of Parliament, and which contain, scattered through their various provisions the ornaments of the minister and the church. Now, according to Dr. Deane's argument, the ornaments of the Church of England, by authority of Parliament in the 2nd year of Edward VI., would (1) include any ornament ordered either by any of the canons, constitutions, ordinals, and synods provincial made by the clergy previously to the 25th of Henry VIII., chapter 19 (the Act for the submission of the clergy), or (2)

by any injunctions or other orders issued by Henry VIII. or Edward VI. under the Supremacy Act.

It would require a great deal of antiquarian research to arrive at any definite conclusion as to what the ornaments are, which would be authorised by this construction of the rubric; but they probably would include all or almost all the ornaments used in the mass and other pre-reformation services anterior to the second year of Edward VI. Elizabeth's Parliament, having to make a choice between Edward's first Prayer Book and his second Prayer Book, adopted the latter, which was more decidedly Protestant in its language and spirit; for I pointed out to your Lordships that there was an essential distinction between the first Prayer Book of Edward VI. and the second, with reference to doctrine. It would be very strange if, at the same time, the legislature adopted a proviso, referring the law of ornaments to the usage of Edward's second year, when the mass and other pre-reformation services were still in use.

I showed, in my argument in the Court below which your Lordships will find reported in the Second Report of the Ritual Commissioners, page 64, that the services previous to Edward's first book are always referred to, as what was "commonly used " or accustomed," or by some other phrase referring to usage,—but never as being in force "by authority " of Parliament." Elizabeth's Act of Uniformity, in its 25th section, first introduced the phrase "authority " of Parliament in the 2nd year of Edward VI." I am not able to find the like expression in any previous Act of Parliament. The 27th section repealed all laws, statutes, and ordinances wherein or whereby any other service, administration of sacraments, or common prayer, was limited, established, or set forth, other than that established by Elizabeth's Prayer Book. Evidently the object of this 27th section was to prevent the confusion which would have arisen, if the previous laws as to the services had continued in force, side by side with Elizabeth's Act of Uniformity. It seems impossible, that the same Act should, by the 25th section, have referred for the law of ornaments to an indefinite, and unascertained number of previous canons and injunctions which were in force in the 2nd year of Edward VI.,—thus reintroducing the very confusion which the 27th section was intended to prevent.

Dr. Lushington says, in Westerton and Liddell, at page 32 of Moore, "The next question is, am " I justified in prosecuting this inquiry by endeavouring to ascertain what was the law as to ornaments prior to the second year of Edward VI. It " is a very grave question whether the words 'by " 'the authority of Parliament in the second year of " 'King Edward VI.' do not confine the inquiry to " what was done in that year, and in that year only, " or, in other words, to what is prescribed by the first " Prayer Book. The inclination of my opinion is " that the enquiry is so circumscribed, and for this " reason:—the direction is not confined to the ornaments of the church, but applies to the ornaments " of the church and the ministers thereof at all times " of their ministration.

"I apprehend it to be clear that as orders are to " be found in the first book regulating the ornaments " of the ministers, reference, so far as relates to the " ornaments of ministers, must be looked for in the " first book alone; for it would be productive of the " greatest confusion, and contrary to all sound rules " of construction, when you have precise directions " in the book specially referred to, to go back to " former times, where you might find ornaments " utterly inconsistent with those specially prescribed.

"Then, if this be so as to the ornaments of the " minister, should not the same construction be applied " to the ornaments of the church, which are comprised " in the very same sentence and governed by the very " same words?

"But I suppose that I am in error here, and that I " ought to embark on a voyage of discovery to ascertain what was in use by the authority of Parliament " before the second year of Edward VI. Where am " I to stop, and what light have I to guide me? I " have not heard it asserted that there is any Act of " Parliament prior to the second of Edward VI. which " has specifically regulated or attempted to regulate " or indeed refers at all to ornaments in churches. If " there be no Act of Parliament applicable to the case, " can I go further still, and inquire whether anything " was done by virtue of an Act of Parliament applicable to this case, though not done directly by the " Act of Parliament itself?"

The language of this rubric was first used in Elizabeth's Act of Uniformity, and if its effect as to ornaments is to authorise the use of lighted candles as part of the service of the Church, it is very extraordinary, that no instance can be produced of the lighted candles having been used since the reign of Mary, except in the first four years of the reign of Elizabeth, when she had, *not* "two lights upon the high altar *before the sacrament*," but—lighted candles *before the crucifix* in her private chapel.

I challenged my friends in the Court below, and I challenged them here, to produce a single instance since the first four years of the reign of Elizabeth until within the last 20 years of the present century, where there has been a single lighted candle used on the communion table, when not required for light, in any cathedral church or in any parish church in this country.

My Lords, they have not produced a single instance, because a single instance cannot be found.

For these reasons I trust your Lordships will allow this appeal.

The Lord Chancellor.—Their Lordships will consider this case.

Wednesday, December 23rd, 1868.

JUDGMENT.

Lord Cairns.—The case of "Martin *v.* Mackonochie," commenced before the Bishop of London, was, under the provisions of the Clergy Discipline Act, sent by the Bishop to the Court of the Archbishop of Canterbury for trial in the first instance; and having been fully heard before the Judge of the Arches' Court, resulted in a decree made on the 28th of March 1868.

Mr. Mackonochie, the clerk in holy orders against whom these proceedings were directed, was charged with four offences against the laws ecclesiastical, viz.:

1. The elevation during or after the prayer of consecration in the Order of the Administration of the Holy Communion of the paten and cup, and the kneeling or prostrating himself before the consecrated elements;

2. Using lighted candles on the Communion Table during the celebration of the Holy Communion, when such candles were not wanted for the purpose of giving light;

3. Using incense in the celebration of the Holy Communion;

4. Mixing water with the wine used in the administration of the Holy Communion.

The learned Judge of the Arches' Court by his decree sustained the third and fourth of these charges, and admonished Mr. Mackonochie to abstain for the future from the use of incense, and from mixing water with the wine as pleaded in the articles. Against

this part of the decree there is no appeal. The second charge, as to lights, was not sustained, the learned Judge holding that it was lawful to place two lighted candles on the communion table during the time of the Holy Communion. Against this the promoter has appealed.

As to the first charge, Mr. Mackonochie, while admitting the elevation of the consecrated elements at the times and in the manner alleged, pleaded that he had discontinued the practice before the institution of the suit. The learned Judge, therefore, admonished Mr. Mackonochie not to recur to the practice ; but as to the other part of the charge, namely, to the kneeling and prostrating himself before the consecrated elements, the learned Judge held that if Mr. Mackonochie had committed any error in that respect it was one which should not form the subject of a criminal prosecution, but should be referred to the Bishop in order that he might exercise his discretion thereon.

The promoter appeals from the latter part of the decision of the learned Judge on this charge, and he also complains in his appeal that the Defendant was not ordered to pay the cost of the suit.

The questions thus raised by the appeal were very fully and ably argued before this tribunal, and their Lordships have now to state their reasons for the advice which they propose humbly to offer to Her Majesty.

They will advert first to the charge of kneeling before the consecrated elements. It is necessary to refer to the whole of the charge on this head as contained in the 3d and 4th Articles, although some of the acts charged are said to have been discontinued before the suit commenced.

These Articles run thus :—

"3. That the said Alexander Heriot Mackonochie has in his said church, and within two years last past (to wit, on Sunday, the 23d day of December, on Christmas-day last past, and on Sunday, the 30th day of December, all in the year of our Lord 1866), during the Prayer of Consecration in the Order of the Administration of the Holy Communion, elevated the paten above his head, and permitted and sanctioned such elevation ; and taken into his hands the cup, and elevated it above his head during the Prayer of Consecration aforesaid, and permitted and sanctioned the cup to be so taken and elevated; and knelt or prostrated himself before the consecrated elements during the Prayer of Consecration, and permitted and sanctioned such kneeling or prostrating by other clerks in holy orders. 4. That such elevation of the paten, and such taking and elevation of the cup, and such kneeling and prostrating are severally unlawful additions to and variations from the form and order prescribed and appointed by the said statutes, and by the said Book of Common Prayer, and administration of the sacraments, and other rites and ceremonies of the Church, and are contrary to the said statutes, and to the 14th, 36th, and 38th of the said constitutions and canons, and also to an Act of Parliament passed in a session of Parliament holden in the 13th year of Queen Elizabeth, cap. 12, and to the 25th and 28th of the Articles of Religion therein referred to."

Mr. Mackonochie's answer to these articles is as follows :

"3. Whereas in the third article, given in and admitted as amended in this cause, it is pleaded that the said Alexander Heriot Mackonochie has—to wit, on Sunday, the 23d day of December, on Christmas-day last past, on Sunday, the 30th day of December, all in the year 1866—during the Prayer of Consecration in the order of the administration of the Holy Communion elevated the paten above his head, and permitted and sanctioned such elevation, and taken into his hands the cup and elevated it above his head during the Prayer of Consecration aforesaid, and permitted and sanctioned the cup so to be taken and elevated. and knelt or prostrated himself before the consecrated elements during the Prayer of Consecration, and permitted and sanctioned such kneeling or prostration by other clerks in holy orders ; now the same is in part untruly pleaded, for the party proponent alleges that, while he admits that the said Alexander Heriot Mackonochie did on the said two Sundays and on Christmas-day, during the Prayer of Consecration, kneel, and sanction kneeling by other clerks before the Lord's table, he denies that his said party did on the said two Sundays and on the said Christmas-day kneel or prostrate himself before the consecrated elements, or permit and sanction such kneeling or prostration by other clerks in holy orders, as in the third article pleaded. And he further alleges that while he admits that he did on the said two Sundays and Christmas-day, in the said third article mentioned, elevate and sanction the elevation by other clerks of the paten and cup above his head, as in the said third article pleaded, yet that such elevation of the paten and cup has been wholly discontinued by the said Alexander Heriot Mackonochie during the administration of the Holy Communion ever since the said 30th day of December, 1866, and long prior to the institution of this suit. That such practice was discontinued in consequence of legal advice, and in compliance with the expressed wish of the Lord Bishop of the diocese of London, and with a resolution of Convocation, as was well known to the promoter of this suit before he instituted the same."

Before turning to the evidence in support of this charge, it will be proper to consider a preliminary objection which was taken to the articles, and to the letters of request and citation by which they were preceded.

It was said that, although the articles alleged that the respondent "knelt or prostrated himself before the "consecrated elements during the Prayer of Consecra- "tion," the letters of request and citation were for "bowing, kneeling, or prostrating himself before the "consecrated elements during or after the prayer of "consecration." It was contended that the citation showed no offence, for it might be taken, as in an indictment, in the sense most favourable to the accused, and as affirming nothing more than that he bowed after the prayer of consecration, which, it was said, would or might be innocent. And the articles, it was argued, by omitting this alternative, were a departure from the citation.

To this it might be sufficient to reply that the objection taken to this citation—a citation which it is not disputed does contain other charges cognizable by the Ecclesiastical Court—is an objection of a strictly technical character, and one which would be waived by the appearance of the respondent as he did appear, without protest, and by praying for articles. But, passing from this, it is to be observed that the supposed analogy between the citation and an indictment, on which this objection is founded, entirely fails. The Act of Uniformity, 1st Elizabeth, cap. 2, contemplates two modes of procedure for enforcing its provisions—one, by indictment under section 4, and the other by process for admonition before the Ordinary under section 23 ; and it is under the latter, and not the former section that the present proceedings are taken. Moreover, in the case of an indictment followed by judgment, the indictment and judgment become the record, and the judgment is read with reference to the indictment ; and if the indictment is open to a construction which is innocent, and would not sustain a judgment, the judgment would be vicious and must be arrested ; whereas the citation is followed by articles, which in turn are met by a plea ; and the Court after hearing evidence defines by its sentence how much of the charge it considers to be relevant and to have been proved, and thereby corrects any excess of averment in the citation.

The preliminary objection, therefore, on this charge their Lordships feel themselves obliged to repel.

It is necessary now to examine the evidence adduced in support of the charge ; and in doing this, and in considering the character of the charge itself, their Lordships will confine their attention to the conduct and acts of the respondent as the celebrating or consecrating minister. The allegations and proofs as to

"sanctioning and permitting other clerks" are so vague, that no weight could be, and in the argument little weight was attempted to be, given to them.

The chief witness in support of the charge is Mr. Beames. He has not been cross-examined, and no evidence has been adduced for the respondent. The statement of Mr. Beames may, therefore, be taken to be uncontroverted. He speaks of the 23d and 25th of December 1866. On both of these occasions the respondent was the celebrant at the Communion Service. The effect of the answers of Mr. Beames may be stated to be that the respondent commenced to read the prayer of consecration standing; that on reaching the words "the same night that He was betrayed" he elevated the paten above his head, returned it to its place on the Communion table, and then knelt on his knees towards the table, inclining or prostrating his head towards the ground; that he then rose and resumed the prayer; that when, in the further course of the prayer, he took the chalice, he elevated it above his head as he had done the paten, replaced it on the Communion table, and knelt or prostrated himself as before.

The elevation of the elements has, as already said, been discontinued, and as to the kneeling after the consecration of the chalice, it might possibly be suggested that it was a kneeling after finishing the prayer of consecration, and with reference to the next part of the service, in which the celebrant becomes himself the recipient. Omitting, therefore, for the present the elevation and the second kneeling, the evidence remains that the respondent, after commencing the prayer of consecration standing, paused in the middle of the prayer, knelt down, inclining or prostrating his head towards the ground, and then, rising up again, continued the prayer standing.

In order to bring the conduct of the respondent on this head to the test of ecclesiastical law, it is proper now to turn to the rubric of the order of the administration of the Holy Communion.

The Lord's Prayer and the collect, with which the service commences, are to be said by the priest "standing at the north side of the table."

The priest is then to turn to the people and rehearse distinctly all the Ten Commandments, "the people still kneeling," implying that the priest is still to stand.

This is to be followed by one of the collects for the Sovereign, "the priest standing as before," and by the collect for the day.

The priest is then to read the Epistle and Gospel, and to say the Creed, during which no change of attitude is indicated.

After the sermon, when the priest has returned to the Lord's table, the sentences of the offertory, the prayer for the Church Militant, and the exhortations are to be "said" by the priest, without any direction as to change of posture, and then, at the confession, he, as well as all the people, is directed to kneel.

For the absolution and the sentences which follow, the priest is directed to stand up, and to turn himself to the people; for the words, "It is very meet," &c., and the "prefaces," he is to turn to the Lord's table, and he is then to kneel down at the Lord's table, and, in the name of all the recipients, say the prayer, "We do not presume," &c.

The rubric before the prayer of consecration then follows, and is in these words:—

"When the priest, standing before the table, hath so ordered the bread and wine that he may with the more readiness and decency break the bread before the people, and take the cup into his hands, he shall say the prayer of consecration, as follows."

Their Lordships entertain no doubt on the construction of this rubric that the priest is intended to continue in one posture during the prayer, and not to change from standing to kneeling, or *vice versâ*; and it appears to them equally certain that the priest is intended to stand and not to kneel. They think that the words "standing before the table" apply to the whole sentence; and they think this is made more apparent by the consideration that acts are to be done by the priest before the people as the prayer proceeds (such as taking the paten and chalice into his hands, breaking the bread, and laying his hand on the various vessels) which could only be done in the attitude of standing.

This being, in their Lordships' opinion, the proper construction of the rubric, it is clear that the respondent, by the posture or change of posture which he has adopted during the prayer, has violated the rubric, and committed an offence within the meaning of the 13 & 14 Car. II., cap. 4, secs. 2, 17, 24, taken in connexion with the 1 Eliz., cap. 2, and punishable by admonition under sec. 23 of the latter statute. It was contended on behalf of the respondent that the act complained of was one of those minute details which could not be taken to be covered by the provisions of the rubric; that the rubric could not be considered as exhaustive in its directions, for no order could be shown in it requiring the celebrating minister to kneel while himself receiving the bread and wine; and that there was no charge or evidence against the respondent that in kneeling after the consecration any adoration of the Sacrament was intended.

Their Lordships are of opinion that it is not open to a minister of the Church, or even to their Lordships in advising Her Majesty as the highest ecclesiastical tribunal of appeal, to draw a distinction in acts which are a departure from or violation of the rubric, between those which are important and those which appear to be trivial. The object of a Statute of Uniformity is, as its preamble expresses, to produce "an universal "agreement in the public worship of Almighty God," an object which would be wholly frustrated if each minister, on his own view of the relative importance of the details of the service, were to be at liberty to omit, to add to, or to alter any of those details. The rule upon this subject has been already laid down by the Judicial Committee in "Westerton *v.* Liddell," and their Lordships are disposed entirely to adhere to it:—"In the performance of the services, rites, and "ceremonies ordered by the Prayer Book, the directions "contained in it must be strictly observed; no omission "and no addition can be permitted."

There would, indeed, be no difficulty in showing that the posture of the celebrating minister during all the parts of the Communion Service was, and that for obvious reasons, deemed to be of no small importance in the changes introduced into the Prayer Book at and after the Reformation. The various stages of the service are, as has already been shown, fenced and guarded by directions of the most exact kind as to standing and kneeling, the former attitude being prescribed even for prayers, during which a direction to kneel might have been expected. And it is not immaterial to observe, that whereas in the first Prayer Book of King Edward VI. there was contained at the end a rubric in these words:—"As touching kneeling, "crossing, holding up of hands, knocking upon the "breast, and other gestures, they may be used or "left, as every man's devotion serveth without "blame:" this rubric was in the second Prayer Book of Edward VI. and in all the subsequent Prayer Books omitted.

The argument against the completeness of the directions as to posture, derived from a supposed absence of any order that the celebrant shall kneel whilst himself receiving, does not appear to their Lordships to be well founded. In the rubric as to the reception of the sacramental bread and wine, the words "all meekly kneeling" apply, as their Lordships think, to the celebrant as well as to other clerks and to the people; and this is made more clear by the rubric termed the Black Rubric, added at the end of the service.

It is true, as was contended, that there is no charge against the respondent that the kneeling complained of was intended as an act of adoration of the sacramental elements. Such a charge, involving as it would an inquiry into sentiments and feelings, of which no tribunal can adequately judge, would be

difficult of proof; and the rubrical enactments appear to have been wisely confined to prescribing an order of service free from those outward movements which had become more or less associated with errors in doctrine which at the Reformation were renounced. If this order is departed from, it is, as their Lordships think, unnecessary to inquire into the motive by which the departure has been occasioned.

Another argument urged on behalf of the respondent should also be noticed. Mr. James contended with great ability that the charge as to kneeling during the Prayer of Consecration was made in connexion with the charge as to the elevation of the sacrament, and that the charge of kneeling was only an aggravation of that of elevation, which had been discontinued. This, no doubt, is so; but the kneeling under the circumstances described, being itself, as their Lordships think it is, a violation of the rubric, they do not think that the judgment of the Court should the less be passed upon it because the other part of the charge —namely, that as to the elevation—is no longer resisted.

It only remains, on this part of the case, to advert to the very learned and elaborate judgment of the Dean of the Arches. That learned judge states that the rubric does not give precise directions that the celebrant should kneel at the times when it appears that the respondent does kneel; that he is far from saying it is not legally competent to him to adopt this attitude of devotion; and that it cannot be contended that at some time or other he must not kneel during the celebration, although no directions as to his kneeling at all are given by the rubric.

Their Lordships, however, think, as they read the rubric, that directions as to the celebrant kneeling at a particular time of the celebration—namely, when he himself receives the sacrament—are given, and that at the time when it appears that the respondent kneels—namely, during the Prayer of Consecration—the directions in the rubric are precise that he should stand and not kneel.

The learned Judge further observes that if Mr. Mackonochie has committed any error in this respect, it is one which should not form the subject of a criminal prosecution, but belongs to the category of cases which should be referred to the bishop. This category the learned Judge had previously defined to be—

"Things neither ordered nor prohibited expressly or by implication, but the doing or use of which must be governed by the living discretion of some person in authority."

And as to cases in this category the learned Judge considered that, according to the preface to the Prayer Book, the "parties that doubt or diversely take any-" thing should always resort to the Bishop of the " diocese."

Their Lordships do not think it necessary to consider minutely the cases to which, or the manner in which this direction in the preface to the Prayer Book is applicable, inasmuch as in their opinion the charge against the respondent, with which they are now dealing, involves what is expressly ordered and prohibited by the rubric, and is therefore a matter in which the Bishop could have no jurisdiction to modify or dispense with the rubrical provisions.

On the whole, their Lordships are of opinion that the charge against the respondent of kneeling during the Prayer of Consecration has been sustained, and that he should be admonished not only not to recur to the elevation of the paten and the cup as pleaded in the third article, but also to abstain for the future from kneeling or prostrating himself before the consecrated elements during the Prayer of Consecration as in the same article also pleaded.

The other charge involved in this appeal is that of using lighted candles on the Communion Table during the celebration of the Holy Communion when such candles are not wanted for the purpose of giving light.

This charge is contained in the 5th and 6th articles, which are as follows:—

"Fifth. That the said Alexander Heriot Mackonochie has in his said church, and within two years last past—to wit, on Sunday the 23d day of December, on Christmas-day last past, on Sunday the 30th day of December, all in the year of our Lord 1866, and on Sunday the 13th day of January in the year of our Lord 1867, used lighted candles on the Communion table during the celebration of the Holy Communion at times when such lighted candles were not wanted for the purpose of giving light, and permitted and sanctioned such use of lighted candles. Sixth. That the use of such lighted candles is an unlawful addition to and variation from the form and order prescribed and appointed by the said statutes, and by the said Book of Common Prayer, and Administration of the Sacraments and other rites and ceremonies of the Church, and is contrary to the said statutes, and to the 14th, 36th, and 38th of the said constitutions and canons."

The responsive plea of Mr. Mackonochie on this head is as follows:

"Fifth. Whereas it is pleaded in the 5th article that the said Alexander Heriot Mackonochie has in his said Church, and within two years last past, to wit, on Sunday the 23d day of December, on Christmas day last past, and on Sunday the 30th day of December, all in the year of our Lord 1866; and on Sunday, the 13th of January, in the year of our Lord 1867, used lighted candles on the Communion Table during the celebration of the Holy Communion at times when such lighted candles were not wanted for the purpose of giving light, and permitted and sanctioned such use of lighted candles. Now, the same is in part untruly pleaded, for the party proponent alleges that on the said three Sundays and Christmas-day, in the said fifth article mentioned, the said lighted candles were not placed on the Communion Table, but upon a narrow moveable ledge of wood resting on the said table, and that the said candles were so placed and kept lighted, not during the celebration of the Holy Communion only, as falsely suggested in the said fifth article, but also during the whole of the reading of the Communion Service, including the Epistle and Gospel, and during the singing after the reading of the Nicene Creed, and during the delivery of the Sermon. Sixth. That he denies the use of such lighted candles is an unlawful addition to and variation from the form and order prescribed and appointed by the said statutes, and by the said Book of Common Prayer and Administration of the Sacraments, and other rites and ceremonies of the Church, and is contrary to the said statutes, and to the 14th, 36th, and 38th of the said constitutions and canons, as in the said sixth article alleged."

The facts, therefore, on this part of the case appear to be that the respondent uses two lighted candles during, with reference to, and as an accompaniment of, the Communion Service, and not for the ordinary purpose of giving light, and that these candles are placed on a ledge of wood which is placed on the Communion Table.

The Dean of the Arches seems to have considered that all the practices complained of before him, including this use of lighted candles, were ceremonies. The respondent, in the argument of his counsel at the bar, appeared to prefer to treat the question as one of ornament, and Mr. James said he considered the lighted candles "part of the symbolical decoration of the altar."

If it were necessary to decide which of these views is correct, their Lordships would feel disposed to agree with the Dean of the Arches that, however candles and candlesticks may, *per se*, be looked upon as a part of the furniture or ornaments of the church, taking the word ornaments in the larger sense assigned to it by this committee in "Westerton *v.* Liddell" (*Moore*, p. 156), yet the lighting of the candles and the consuming them by burning throughout, and with reference to a service in which they are to act as symbols and illustrations, is itself either a ceremony or else a ceremonial act forming part of a ceremony,

and making the whole ceremony a different one from what it would have been had the lights been omitted.

The Council of Trent (22d Session, 5th chapter), *De Missæ Ceremoniis et Ritibus*, says:—"Cere-"monias item adhibuit ut mysticas benedictiones, "lumina, thymiamata, vestes, aliaque multa."

Dr. Donne also in his "Sermons" (p. 80, fol. ed. 1640), writing in support of the use of these lights, calls it a ceremony. He says, "It is in this ceremony of lights as it is in other ceremonies." There is a clear and obvious distinction between the presence in the Church of things inert and unused, and the active use of the same things as a part of the administration of a sacrament or of a ceremony. Incense, water, a banner, a torch, a candle and candlestick may be parts of the furniture or ornaments of a church; but the censing of persons and things, or, as was said by the Dean of Arches, the bringing in incense at the beginning or during the celebration, and removing it at the close of the celebration of the Eucharist, the symbolical use of water in baptism, or its ceremonial mixing with the sacramental wine; the waving or carrying the banner; the lighting, cremation, and symbolical use of the torch or candle;—these acts give a life and meaning to what is otherwise inexpressive, and the act must be justified, if at all, as part of a ceremonial law.

If the use of lighted candles in the manner complained of be a ceremony or ceremonial act, it might be sufficient to say that it is not—nor is any ceremony in which it forms a part—among those retained in the Prayer Book; and it must therefore be included among those that are abolished; for the Prayer Book, in the preface, divides all ceremonies into these two classes —those which are retained are specified, whereas none are abolished specifically or by name, but it is assumed that all are abolished which are not expressly retained. Passing however, from this, the use of lighted candles, if a ceremonial act or part of a ceremony, would be prohibited by Queen Elizabeth's Act of Uniformity, sec. 4, which is now applicable to the present Prayer Book, and which makes it penal to use any other rite, ceremony, order, form, or manner of celebrating the Lord's Supper . . . than is mentioned and set forth in the said book; and any prior authority for the practice, from usage or otherwise, would be avoided by sec. 27, which enacts that "all laws, statutes, and ordinances whereby any other service, administration of sacraments, or common prayer is limited, established, or set forth to be used within this realm, shall from henceforth be utterly void and of none effect."

As to the argument that the use complained of is at most only part of a ceremony, their Lordships are of opinion that when a part of a ceremony is changed, the integrity of the ceremony is broken, and it ceases to be the same ceremony.

The learned Judge of the Arches Court was of opinion that these lights were ordered by injunctions having statutable authority, which Injunctions had not been directly repealed; that they were primitive and Catholic in their origin, Evangelical in their proper symbolism, purged from all superstition and novelty by the very terms of the injunction which ordered their retention in the Church, and that, therefore, it was lawful to place them on the Holy Table during the time of the Holy Communion "for the "signification that Christ is the very true light of the "world."

The authorities cited show beyond all doubt the very ancient and general use in the Church of these symbolical lights; and the Injunction to which the learned Judge refers is the third of those issued, A.D. 1547, in the first year of the reign of King Edward VI. By this it was ordered that images should be taken down and destroyed, and that spiritual persons should suffer no torches or candles to be set afore any image or picture, but only two lights upon the high altar, before the Sacrament, which, for the signification that Christ is the very true light of the world, they should suffer to remain.

It would deserve consideration how far under any circumstances this injunction could now be held operative, having regard to the words, "upon the high altar, before the Sacrament," and to the distinction pointed out by this Committee in "Westerton *v.* Liddell" (*Moore*, 176–184), and "Parker v. Leach" (2 *Moore*, N.S., 199), between the sacrificial altar and the Communion Table. But without dwelling on this, and without stopping at this place to enquire into the nature of the authority under which the injunctions of 1547 were issued, their Lordships are clearly of opinion that the injunction in question, so far as it could be taken to authorise the use of lights as a ceremony or ceremonial act, was abrogated or repealed by the Act 1 Elizabeth, cap. 2, particularly by section 27 already mentioned, and by the present Prayer Book and Act of Uniformity, and that the use of lighted candles, viewed as a ceremony or ceremonial act, can derive no warrant from that injunction.

Reference was made in the argument for the respondent to a constitution of the Council of Oxford, under Walter, Archbishop of Canterbury, A.D. 1322. That constitution is in these words:—"Tempore quo mis-"sarum solennia peraguntur, accendentur duæ candelæ, "vel ad minus una;" and is apparently a repetition of the earlier constitution of A.D. 1222 (Wilkins *Concilia*, Vol. I., p. 595):—"Tempore quo missarum solennia "peraguntur, accendentur duæ caudelæ, vel ad minus "una cum lampade." As to these constitutions it is sufficient to say that, in their Lordships' opinion, they must be taken, if of force at the time of passing of any of the Acts of Uniformity, to have been repealed by those Acts.

It remains to be considered whether the use of these two lighted candles can be justified as a question of "ornaments" according to the definition of that term already referred to. It was in this sense that the argument for the respondent appeared to prefer to regard them; and the learned Judge of the Arches Court also, although, at the earlier part of his judgment, he had stated that the matters complained of before him must be considered as "ceremonies," appears ultimately to have applied to the use of the lighted candles the law or rubric as to ornaments.

The rubric or note as to ornaments, in the commencement of the Prayer Book, is in these words:—

"And here it is to be noted that such ornaments of the church and of the ministers thereof at all times of their ministration, shall be retained and be in use as were in this Church of England, by the authority of Parliament, in the second year of the reign of King Edward VI." The construction of this rubric was very fully considered by this committee in the case of Westerton *v.* Liddell, already referred to; and the propositions which their Lordships understand to have been established by the judgment in that case may thus be stated:

1. The words "authority of Parliament" in the rubric refer to and mean the Act of Parliament 2 & 3 Edward VI., cap. 1, giving Parliamentary effect to the first Prayer Book of Edward VI., and do not refer to or mean canons or royal injunctions, having the authority of Parliament, made at an earlier period (*Moore*, p. 160).

2. The term "ornaments" in the rubric means those articles the use of which in the services and ministrations of the Church is prescribed by that Prayer Book (*Ibid.*, p. 156).

3. The term "ornaments" is confined to these articles (*Ibid.*, p. 156).

4. Though there may be articles not expressly mentioned in the rubric the use of which would not be restrained, they must be articles which are consistent with and subsidiary to the services, as an organ for the singing, a credence table from which to take the sacramental bread and wine, cushions, hassocks, &c. (*Ibid.*, p. 187.)

In these conclusions, and in this construction of the rubric, their Lordships entirely concur, and they go far, in their Lordships' opinion, to decide this part of the case,

The lighted candles are clearly not "ornaments" within the words of the rubric, for they are not prescribed by the authority of Parliament therein mentioned, namely, the first Prayer Book, nor is the injunction of 1547 the authority of Parliament within the meaning of the rubric. They are not subsidiary to the service, for they do not aid or facilitate, much less are they necessary to, the service; nor can a separate and independent ornament previously in use be said to be consistent with a rubric which is silent as to it, and which by necessary implication abolishes what it does not retain.

It was strongly pressed by the respondent's counsel that the use of lighted candles up to the time of the issue of the first Prayer Book was clearly legal; that the lighted candles were in use in the Church in the second year of Edward VI., and that there was nothing in the Prayer Book of that year making it unlawful to continue them. All this may be conceded, but it is in reality beside the question. The rubric of our Prayer Book might have said: "Those ornaments shall be "retained which were lawful, or which were in use in "the second year of Edward VI.," and the argument as to actual use at the time, and as to the weight of the injunction of 1547, might in that case have been material. But the rubric, speaking in 1661, more than 100 years subsequently, has, for reasons which it is not the province of a judicial tribunal to criticise, defined the class of ornaments to be retained by a reference, not to what was in use *de facto*, or to what was lawful in 1549, but to what was in the Church by authority of Parliament in that year; and in the Parliamentary authority which this Committee has held, and which their Lordships hold, to be indicated by these words, the ornaments in question are not found to be included.

Their Lordships have not referred to the usage as to lights during the last 300 years: but they are of opinion that the very general disuse of lights after the Reformation (whatever exceptional cases to the contrary might be produced), contrasted with their normal and prescribed use previously, affords a very strong contemporaneous and continuous exposition of the law upon the subject.

Their Lordships will, therefore, humbly advise Her Majesty that the charge as to lights also has been sustained, and that the respondent should be admonished for the future to abstain from the use of them, as pleaded in these articles.

All the charges against the respondent having been thus established, their Lordships see no reason why the usual consequence as to costs should not follow; and they will advise her Majesty that the respondent should pay to the appellant the costs in the court below and of this appeal.

[*Delivered February* 3, 1870.]

The Office of the Judge promoted by Bishop Sumner *v.* Wix.

In this case the office of the judge is promoted by the late Bishop of Winchester against the Rev. Richard Hooker Edward Wix, Vicar of St. Michael and All Angels, Swanmore, in the Isle of Wight.

The case comes before this Court by Letters of Request from the diocese of Winchester, and Bishop Sumner having ceased to be bishop of the see of Winchester continues to be the promoter of the suit.

The Defendant is charged with the ecclesiastical offences of adding to the ceremonies and rites prescribed by the law to be used in church, by the burning of lights and the use of incense.

The charges with respect to the burning of lights are contained in the following articles:—

"3rd. That the said Richard Hooker Edward Wix, in the church of the said perpetual curacy or vicarage of St. Michael and All Angels, Swanmore, on the following Sundays, to wit, on the 7th day of February, on the 28th day of March, on the 18th day of April, and on the 23rd day of May, all in the year 1869, used lighted candles on the communion table in the said church, or on a ledge or shelf immediately above the said communion table; the said ledge or shelf having the appearance of being affixed to and of forming part of the said communion table; during the celebration of the Holy Communion at times when such lighted candles were not required for the purpose of giving light, and permitted and sanctioned such use of lighted candles."

"5th. That the said Richard Hooker Edward Wix, in the said church on the following Sundays, to wit, on the 28th day of March, on the 18th day of April, and on the 23rd day of May, all in the year 1869, used lighted candles placed in candlesticks standing on each side of the communion table during the celebration of the Holy Communion, at times when such lighted candles were not required for the purpose of giving light, and permitted and sanctioned such use of lighted candles."

"7th. That the said Richard Hooker Edward Wix, in the said church, on Sunday the 28th day of March 1869, caused or permitted two lighted candles to be held, one on each side of the priest when reading the Gospel, such lighted candles not being then required for the purpose of giving light."

I will deal with the last article first, because it is admitted on behalf of the Promoter that the practice therein complained of has been *de facto* discontinued by Mr. Wix since the service upon him of a monition by the bishop, dated the 3rd of April in last year, and before the commencement of this suit; at the same time Mr. Wix contends that the practice is lawful, and the judgment of the Court is prayed by the promoter thereupon.

I am of opinion that the practice charged in this article is unlawful, as an addition to the rites or ceremonies prescribed by the law. I am glad, therefore, that Mr. Wix obeyed the monition of his ordinary, and must admonish him not to return to the use of this practice.

With respect to the charge contained in the 3rd article, Mr. Wix offers the following defence in his responsive plea (Article 3):—

He says the charge against him,—

"Is in part untruly pleaded, for he alleges that on the said days in the said third article mentioned, the said lighted candles were not placed on the communion table, or on a ledge or shelf immediately above the same as therein alleged, but upon a certain other table called a retable, the said retable standing distinct and separate from and not forming or appearing to form part of, and not being affixed or appearing to be affixed to the said communion table."

And he denies that the use of such lighted candles is an unlawful addition to or deviation from the forms prescribed by the law.

With respect to the charge in the 5th article, the Defendant admits the fact to be true as stated, but makes a similar denial with respect to the law.

The charges with respect to the unlawful use of incense are contained in the following articles.

"9th. That the said Richard Hooker Edward Wix, in the said church on the following Sundays, to wit, on the 7th day of February, on the 28th day of March, on the 18th day of April, and on the 23rd day of May, all in the year 1869, used incense for censing persons and things in

and during the celebration of the Holy Communion, or as subsidiary thereto, and permitted and sanctioned such use of incense."

The Defendant in his responsive plea (Article 9) denies that he on the days in the article mentioned used incense for censing persons and things in and during the celebration of Holy Communion, or as subsidiary thereto, or permitted or sanctioned such use of incense as in the said article alleged. And the Defendant further says that he used, and permitted, and sanctioned the use of incense on the days in the said article mentioned not for censing persons or things nor in or during the celebration of the Holy Communion, nor as subsidiary thereto, but for other and lawful purposes.

"11th. That the said Richard Hooker Edward Wix, in the said church, on the following Sundays, to wit, on the 7th day of February, on the 28th day of March, on the 18th day of April, and on the 23rd day of May, all in the year 1869, used incense in and during the celebration of the Holy Communion, or as subsidiary thereto, and permitted and sanctioned such use of incense."

As to this article, the Defendant in his responsive plea (Art. 11) denies that he on the days in the said 11th article mentioned used incense in and during the celebration of the Holy Communion, or as subsidiary thereto, or permitted and sanctioned such use of incense.

"13th. That the said Richard Hooker Edward Wix, in the said church on the following Sundays, to wit, on the 7th day of February, on the 28th day of March, on the 18th day of April, and on the 23rd day of May, all in the year 1869, used incense during Divine Service, or as subsidiary thereto, and permitted and sanctioned such use of incense."

As to this article, the Defendant in his responsive plea (Art. 13) denies that he used or permitted or sanctioned the use of incense on the days in the said 13th article mentioned, during Divine Service, or as subsidiary thereto, but he admits that he used incense in a proper and lawful manner on the said days.

"15th. That the said Richard Hooker Edward Wix, in the said church, on the following Sundays, to wit, on the 7th day of February, on the 28th day of March, on the 18th day of April, and on the 23rd day of May, all in the year 1869, ceremonially used incense, and permitted and sanctioned such ceremonial use of incense."

As to this Article, the Defendant in his responsive plea (Art. 15) denies that he on the days in the said article mentioned used incense ceremonially, or permitted or sanctioned such ceremonial use of incense.

It appears from the evidence that what is called the retable is a separate and distinct piece of furniture from the holy table; that it is placed behind the holy table; and that the ledge or shelf of it, to use the words of the witness, "appears like a mantlepiece" over the holy table; that on this retable stood two large candles and twelve branch candles, and that on each side of the holy table there stood a large candlestick which rested on the ground. All these candles were lighted at the time and in the manner which I will now state. And I may remark that the counsel for Mr. Wix admitted very properly that the evidence given by the witness Cooper was substantially correct, and did not cross-examine him. It appears from his evidence that after the third collect for grace had been said, then there was a sermon; after which the remaining prayers were said, concluding with the apostolic benediction. After this the candles were lighted by a chorister; there was a procession by the minister and choir then formed, and they went from the church to the vestry. After which, another procession came from the vestry with censers and incense burning, went to the holy table, where the priest stirred up the incense, and censed all the things on the retable and holy table, while he himself was censed by a boy behind him. After which the censers and incense were carried by a boy into the vestry, accompanied it should seem by one of the priests, another priest remaining at the holy table. After the communion service was over the censers were again fetched from the vestry; another procession was formed, and the lights were extinguished. There were no lighted candles on the holy table itself; there was no incense burning during the time of the celebration of the Eucharist. Between the close of the morning prayers and the beginning of the communion service some of the congregation left the church and other persons came in, and a bell was rung to denote that the communion service had begun. These four facts which are proved in the case are much relied upon by the counsel for Mr. Wix as materially differing the present case from that of Martin *v.* Mackonochie; so much so as to make this present case one *primæ impressionis*.

It has been forcibly contended that the two judgments of Martin *v.* Mackonochie and Liddell *v.* Westerton are irreconcileable in principle, and that I ought to follow the doctrine laid down in the latter, and not in the former case. If indeed, the duty were cast on me of demonstrating that the two decisions were in every respect harmonious as to the principle on which they proceeded, I might perhaps, though I do not say that I should, find the task a difficult one to execute, more especially with respect to the weight apparently given to the Injunctions of Edw. VI. in Liddell *v.* Westerton, and their entire rejection in Martin *v.* Mackonochie, when they were relied upon for the purpose of showing that the burning of two candles to represent the true light of the world was not illegal. But I am happy to think that no such duty is imposed upon me in the present case. The lights which were burnt in this case were not upon the holy table or "high altar," and therefore are unaffected by the Injunctions; and the lighting and burning of them in the manner and the circumstances proved appears to me to fall under the category of ceremonies. Nor are they, in the language of the Privy Council in Martin *v.* Mackonochie (p. 387), "inert and unused," but things actively employed as a part of a ceremony, and are therefore illegal according to my own decision in the same case. It is not necessary that I should pass any opinion upon the legality of these things, if they were decorations, and neither "ornamenta" nor ceremonies. It will be remembered that the candles were lit and burning during the whole of the Communion service.

Now with respect to the use of incense, the principal defence is that it was employed during an interval between two services, and neither belonged to nor was subsidiary to either. I cannot take this view of the state of facts which is proved by the evidence. I think the fair result of that evidence is that incense was used in the interval between two services which would otherwise have immediately succeeded each other; almost the same congregation was present at both services and in the interval between them. It is true that after the incense had been removed a bell was rung to signify that the second service was about to begin; but looking at all the circumstances I think it would be unreasonable and unjudicial not to conclude that the burning of the incense was intended to be subsidiary and preparatory to the celebration of the Holy Communion. I am bound therefore to pronounce that the use of the incense as well as the lighting and burning of the candles, according to the facts admitted to be proved in this case, were illegal acts, and that Mr. Wix ought to have obeyed altogether, as he did partially, the monitions of his Ordinary, which are set forth in the articles, and I must admonish him to abstain from such practices for the future, and I must condemn him in the costs of this suit.

[*Delivered February 3rd*, 1870.]

The Office of the Judge Promoted by Elphinstone *v.* Purchas.

THIS case comes before me by Letters of Request from the Bishop of Chichester. The decree by Letters of Request was served on Mr. Purchas on the 9th of October, and the case was heard during last term. Mr. Purchas has not appeared to the citation, and the proceedings have therefore been carried on in pœnam. I deferred my judgment, in order to consider the various authorities that were cited, and the arguments adduced by counsel,—a burden which pressed the more heavily upon the Court, inasmuch as the case was heard ex parte,—and also because some of the same points were raised in a proceeding against Mr. Wix, which was argued before the Court at the beginning of this term, and in which I have just given judgment.

Mr. Purchas is perpetual curate of the perpetual curacy of St. James' Chapel in the parish of Brighton. The benefice is created by an Act of Parliament, 7 Geo. 4. c. 3, which enacts that the repairs shall be executed by a particular person, and that the bread and wine for the Holy Communion shall be provided by the perpetual curate, but contains no provisions as to churchwardens. The chapel and the perpetual curate are made subject to the ordinary jurisdiction of the Lord Bishop of Chichester. The incumbent of this chapel seems to have no cure of souls. The chapel itself, with a certain portion of the pews and seats, and the rents, profits, and proceeds, are by the statute vested in a person of the name of Nathaniel Kemp, his heirs and assigns (§ 9). The promoter of the office of the judge in this case is described as a colonel in Her Majesty's army, and as "of Brighton;" but I do not remember that it appeared that he is a member of the congregation of the chapel, or in any way connected with it.

The suit, like the preceding one against Mr. Wix, is in form criminal; and the Articles are 44 in number; they underwent some reformation; and now I think the articles of charge are contained in 35 of them. They accuse the Defendant of various ritual acts and observances, which are said to contravene the Acts of Uniformity, the Canons, and the general law of the Church. They enter into minute details and specifications,—some of a character extremely trivial, which it is impossible not to regret should ever have occupied the time of this Court; but others are of a graver character.

With respect to the evidence given before me in proof of these Articles, I think it enough to say that it has been sufficient, with occasional exceptions, which I have noticed in their proper place, substantially to support them.

The most serious matter is that which relates to the wearing of certain vestments by Mr. Purchas and by other officiating ministers with his consent during the celebration of divine service. The articles which contain these charges are as follows:—

"XXXIV. That you, the said Rev. John Purchas, in the said church or chapel of St. James's, Brighton, aforesaid, on several occasions (to wit, on the Feast of the Purification of the Virgin Mary, February the 2nd, 1869; Ash Wednesday, February the 10th, 1869; Easter Sunday, March the 28th, 1869; and on Whit Sunday, May the 16th, 1869), used and wore a certain vestment called a cope while performing morning prayer, or parts of the service appointed for morning prayer, and before commencing the Communion Service as officiating minister. That you also, on several occasions (to wit, on Sunday, November the 1st, 1868, and on Easter Sunday, March the 28th, 1869), while present in the said church or chapel, and responsible as perpetual curate or minister thereof for the due performance of divine service therein, sanctioned and authorized the wearing of a cope by other officiating clergymen while performing morning prayer, or parts of the service appointed for morning prayer, and before the commencement of the Communion Service.

"XXXV. That you, the said Rev. John Purchas, in the said church or chapel of St. James's, Brighton, aforesaid, on several occasions (to wit, on Sunday evening, January the 31st, 1869, February the 28th, 1869, and Saturday evening, March the 27th, 1869) used and wore a certain vestment called a cope while performing evening prayer, or parts of the service appointed for evening prayer, as officiating minister; and also on several occasions (to wit, on Sunday evening, November the 8th, 1868, January the 17th, 1869, February the 7th, 1869, March the 14th, 1869, March the 21st 1869, and March the 28th, 1869), while present in the said church, and being responsible, as perpetual curate or minister thereof, for the due performance of divine service therein, sanctioned and authorized the wearing of a cope by other clergymen while performing evening prayer, or parts of the service appointed for evening prayer, as officiating ministers,

XXXVI. That you, the said Rev. John Purchas, in the said church or chapel of St. James's, Brighton, aforesaid, on several occasions (to wit, Sunday morning, November the 1st, 1868; Sunday morning, November the 8th, 1868; Sunday morning, January the 17th, 1869; Sunday morning, January the 31st, 1869; Sunday morning, February the 7th, 1869; Sunday morning, February the 28th, 1869; Sunday morning, March the 14th, 1869; Monday morning, March the 15th, 1869; and Easter Sunday morning, March the 28th, 1869,) used and wore a vestment called a chasuble while officiating in the Communion Service and in the administration of the Holy Communion, and on the said days and times, while present in the said church and yourself officiating, and while responsible, as perpetual curate or minister thereof, for the due performance of divine service therein, sanctioned and authorized the wearing of a chasuble by other clergymen while also officiating in the Communion Service and in the administration of the Holy Communion in the said church or chapel.

"XXXVII. That you, the said Rev. John Purchas, in the said church or chapel of St. James's, Brighton, aforesaid, on divers occasions (to wit, on Sundays, November the 1st, 1868, November the 8th, 1868, January the 17th, 1869, and February the 2nd, 1869, and on Saturday evening, May the 15th, 1869,) caused or suffered certain clergy, forming part of the clergy then officiating or taking part in the ceremonial of divine service at morning prayer, to wear certain other vestments—to wit, albs with patches called 'apparels,' and also to wear tippets of a circular form on their shoulders, instead of such surplices or surplices and hoods as are accustomably worn, and on Sunday, February the 7th, 1869, and Good Friday, 1869, you, the said Rev. John Purchas, yourself, wore such tippet, as aforesaid.

"XXXVIII. That you, the said Rev. John Purchas, in the said church or chapel of St. James's, Brighton, aforesaid, on divers occasions (to wit, on Sunday, November the 8th, 1868, on Sunday, January the 17th, 1869, and other times,) at evening prayer, wore a scarlet stole embroidered with crosses over your surplice, and at morning service, on Tuesday, February the 2nd, 1869, wore a gold stole over a garment called an alb, and have usually within two years last past worn a stole of some colour during divine service in your said church or chapel. That on divers occasions (to wit, on Sunday, January the 17th, 1869, Sunday, February the 28th, 1869, and other times within two years last past,) you caused or suffered certain of the clergy officiating or assisting at the Communion Service, in your presence, in the said church or chapel, to wear certain other vestments (to wit, dalmatics, tunics or tunicles, and albs) instead of surplices, and you yourself also, at such times, when officiating in the Communion Services, have worn a certain vestment (to wit, an alb) instead of a surplice, and you yourself also then wore, and caused or suffered to be worn by other officiating clergy, a girdle, amice, and maniple; and you also on divers occasions (to wit, on Sunday, February the 28th, 1869, and on divers other days within two years last past,) wore, and caused or suffered certain of the other clergy officiating or assisting at the Communion Service to wear, a stole crosswise, that is to say, crossed over the breast, and you also wore or bore in your hand, and also caused or suffered to be worn or borne in the hand in your presence by other officiating clergy in the said church or chapel on divers occasions (to wit, on Sunday, February the 28th, 1869, and

on Easter Sunday, 1869, and Whit Sunday, May the 16th, 1869, and other times within two years last past,) a certain cap or covering for the head called a biretta.

"XXXIX. That the said vestments in this last and in the four next preceding Articles mentioned were worn, on the several occasions therein nentioned, as a matter of ceremony by the said clergy whilst so officiating, and were, as a matter of ceremony, of divers colours, and some of them (to wit, the said copes, chasubles, and stoles) of gaudy and variegated colours, the particular hue and pattern of the same being varied, as a matter of ceremony, according to the days and times on which the same were so worn."

The Rubric (for I shall use this expression for the sake of clearness), which it is admitted contains the law as to the vestments of the bishop, priest, and deacon, is as follows :—

"And here is to be noted that such ornaments of the church, and of the ministers thereof at all times of their ministration, shall be retained and be in use as were in this Church of England by authority of Parliament, in the second year of the reign of King Edward the Sixth."

As to the construction of this Rubric, according to the general principles of legal interpretation, I must say that, after a repeated and attentive perusal of the language, it does *per se* appear to me as plain and simple as any which is to be found in any statutory enactment. Lord Coke says that "loquendum est ut vulgus" is to be assumed as the principle which underlies the language of enactments; and I really do not believe that any person of plain common sense and ordinary intelligence who reads this language, uninfluenced by considerations arising from supposed consequences, would hesitate as to the interpretation of it. He would say, with the Privy Council in Liddell *v.* Westerton, it "obviously" meant that the same ornaments which were used under the first Prayer Book of Edward VI. "may still be used." He would perfectly understand why the Puritan party objected to this Rubric, "Forasmuch "as this Rubric "seemeth to bring back the cope, albe, etc., and "other vestments forbidden by the Common Prayer "Book, 5 & 6 Edw. 6th, and so our reasons alledged "against ceremonies under our eighteenth general "exception, we desire it may be wholly left out;" and why the House of Lords should at the same time suggest as a consideration, "whether the Rubric "should not be mended, where all vestments in time "of divine service are now commanded, which were used 2 Edward VI."—(Cardwell's Conferences, pp. 274, 314.)

And I am convinced that, if the subject to which the language refers were not one which excites some of the strongest passions and feelings of our nature, but was one of an ordinary indifferent and civil character, no dispute would ever have been raised with respect to the plain and natural meaning of that language. Much ingenuity has been exerted to show that the obvious meaning is not the true one, and in fact that not only the structure of the sentence must be altered, but other words must be introduced into it before it can recive a legitimate construction. Accordingly it has been argued before me that the Rubric in question ought to be read as if the words were as follows :—"That all ornaments which were "in use at the time when Charles II's Act of "Uniformity was passed were henceforth to be "retained and used, if they were likewise contained "in the First Book of Edward VI." It is not too much to say that, before such interpretation can be legally adopted, the departure from the "obvious" meaning of the language employed must be demonstrated to be required by the nature of the subject to which it is applied; and I am thus brought to another consideration, namely, as to the difficulty which is, so to speak, imported from without, or, in other words, the supposed consequences which would flow from the obvious rendering of the language. The consequences which would follow upon the use of the particular vestments specified in the First Prayer Book of Edward VI. would, it is alleged, be the restoration of Roman ceremonies in the Church of England, abhorrent to the principles on which her reformation was conducted. In the judgment in Martin *v.* Mackonochie, I stated at considerable length, citing a great number of authorities in support of the position, what I conceived to be the true legal *status* of the Church of England with respect to her doctrines and her ceremonies; namely, that as to both, she had regard to the undivided Church and to primitive and Catholic doctrine and usage, rejecting those novelties and additions which the Curia of Rome had from time to time imposed upon its subjects. To all that I said upon this matter in the case of Martin *v.* Mackonochie I steadily adhere. I do not find that any contrary position was laid down by their Lordships of the Judicial Committee of the Privy Council, and it is a satisfaction to me to be able to add to this list of authorities before cited by me, that of the present Bishop of Ely, who, in his recent charge, places the position of our Church upon a similar foundation.

That very learned prelate says :—

"The Reformation here, at least, was intended to be, and in the main became, not a lawless throwing off of lawful authority, not a wanton division from the body of the Church of Christ, but rather a firm and reverent maintenance of the right of each national church to minister its own laws and discipline, and to regulate its own faith and worship, specially when other churches refused reformation, and an external force strove to suppress and smother the cry for it wherever it was raised. We denied, and we still deny that this was schism; we did not separate from the churches of France or Spain, or Germany or Italy."—(Charge, p. 59.)

And again,—

"I have tried to turn your thoughts to the earliest ages of the Christian faith; you well know that the professed principle of the English Reformation was, a recalling of faith and a readjusting of ceremonial to the pattern, as far possible, of the primitive church."—(*Ibid.* p. 90.)

It is a mistake in law, as well as in history, to conceive that the position of the Church of England with respect to the Roman Church can be ascertained by citations of the violent vituperations to be found during the heat of religious conflict in the writings of some extreme reformers, — many of whom upon examination will be found to be just as hostile to the present doctrines and ceremonies of England as they were at that time to those of Rome. And this remark is especially applicable to foreign reformers whose churches were constructed on a different basis from that of the Church of England, though perhaps it is not impertinent to observe that the gorgeousness of the vestments and the ritual which the Scandinavian reformers were not afraid to leave to their church far exceeds any that was contemplated by the first Prayer Book of Edward VI.

The principal vestments complained of in this case afford a strong illustration of the truth of my general remark: they are mentioned in the first Prayer Book as a "vestment" and a "cope." And when it was argued that that the cope could not be legally worn by Mr. Purchas, because it was symbolical of Roman error and corruption, it was admitted that it was specially retained by the existing law as proper, if not absolutely necessary, to be worn in cathedral and collegiate churches. The surplice itself, which it is now contended ought to be worn instead of these vestments, was, and I believe is now, considered by the Presbyterians as one of the worst rags of Popery which the Church of England has retained.

And here, perhaps, it is not irrelevant to advert to the language of Hume in describing the state of parties in England on the eve of the great Rebellion:—

"But the grievances which tended chiefly to inflame the parliament and nation, especially the latter, were the surplice, the rails placed about the altar, the bows exacted on approaching it, the liturgy, the breach of the Sabbath, embroidered copes, lawn sleeves, the use of the ring in marriage, and of the cross in baptism. On account of these," he adds (I am not now concerned with the justice of his censure), "were the popular leaders content to throw

the Government into such violent convulsions; and, to the disgrace of that age and of this island, it must be acknowledged that the disorders in Scotland entirely, and those in England mostly, proceeded from so mean and contemptible an origin."—(Hume's "History of England" vol. vi., ch. 54, p. 388.)

I dismiss the argument of consequences from my consideration, and proceed to apply the usual canons of interpretation to the rubric before me.

The rubrics in regard of vestments in the first Prayer Book of Edward VI., to which I am referred by the present rubric, were as follows:—

(1.) At the beginning of the Communion Service—

"The priest that shall execute the holy ministry shall put upon him the vesture appointed for that ministration, that is to say, a *white albe, plain, with a vestment or cope.* And where there be many Priests or Deacons, there so many shall be ready to help the Priest in the ministration as shall be requisite, and shall have upon them likewise the *vestures appointed* for *their* ministry, that is to say, albes, with tunicles."

(2.) A the end of the Communion Service:—

"And though there be none to communicate with the Priest, yet these days (after the Litany ended) the Priest shall put upon him a plain albe or surplice, with a cope, and say all things at the altar (appointed to be said at the celebration of the Lord's Supper) until after the offertory."

(3.) At the end of the Book of Common Prayer, after the exposition "of ceremonies:"—

"In the saying or singing of matins and evensong, baptizing, and burying, the minister in parish churches and chapels annexed to the same, *shall use a surplice.* And in all cathedral churches and colleges, the archdeacons, deans, provosts, masters, prebendaries, and fellows, being graduates, *may* use in the choir, beside their surplices, such hoods as pertaineth to their several degrees which they have taken in any university within this realm; but in all other places every minister shall be at liberty to use any surplice or no. It is also seemly that graduates when they do preach should use such hoods as pertaineth to their several degrees."

"And whensoever the bishop shall celebrate the Holy Communion in the church, or execute any other public ministration, he shall have upon him, besides his rochette, a surplice or albe, and a cope or vestment; and also his pastoral staff in his hand, or else borne or holden by his chaplain."

These rubrics were abolished by the second Prayer Book of Edward VI., which substituted the following:—

"The minister at the time of the Communion, and at all other times in his ministration, shall use neither alb, vestment, nor cope; but being archbishop or bishop he shall have and wear a rochet, and being a priest or deacon shall have and wear a surplice only."

All these rubrics, and the services to which they belong, were repealed in the reign of Queen Mary (1 Mar. Sess. 2, cap. 2).

By the next Act of Uniformity (1 Eliz. c. 2. s. 25) it was enacted—

"That such ornaments of the church, and of the ministers thereof, shall *be retained* and be in use as was in this Church of England by authority of Parliament in the second year of King Edward VI., until other order shall be therein taken by the authority of the Queen's Majesty, with the advice of Her Commissioners appointed and authorized under the Great Seal of England for causes ecclesiastical, or of the Metropolitan of this realm."

Annexed to this Statute by s. 2. was the Queen's Prayer Book, the rubric to which was as follows:—

"And here is to be noted that the minister, at the time of the Communion, and at all other times in his ministration, shall use such ornaments in the church as were in use by authority of Parliament in the second year of the reign of King Edward VI., according to the Act of Parliament set in the beginning of this book."

It will be observed that the words "retained and" which do occur in the Act, were omitted in this rubric; and they do not appear in the rubric of the Prayer Book of King James, which is identical with that of Elizabeth.

It is admitted that on the passing of this Statute the vestments prescribed by the first Prayer Book came into legal use; but it has been contended that Queen Elizabeth exercised the power given her by the Statute, and "took other order."

If any such further order were taken in compliance with the statute, it must be in one of four ways:—

(1.) Either by the Injunctions of 1559, or (2) the Advertisements of 1564–5, or (3) the Canons of 1603–4, or (4) the Canons of 1640. Of these four the Advertisements were principally relied upon as the execution of the further order, though the Canons of 1603–4 were also prayed in aid. Before, however, I consider these two modes of execution, I will say a word as to the Injunctions of 1559 and the Canons of 1640. The Injunctions, which I think must upon the whole be considered as having been issued by the Royal authority alone, and as not having statutory authority, do not contain any express order with regard to the vestments; but the archbishop and certain bishops afterwards drew up "Interpretations "and further Considerations of these Injunctions for "the better direction of the clergy;" among which is to be found the following:—

"Concerning the Book of Service."

"First. That there be used only but one apparel; as the cope in the ministration of the Lord's Supper, and the surplice in all other ministrations."—(1 Cardwell, Doc. Annals, p. 238. ed. 1844.)

With respect to the Canons of 1640, they contain no provision as to the subject of vestments. I come therefore to a consideration of the Advertisements. Those which refer to the present question are as follows:—

"Item. In ministration of the Holy Communion in the cathedrall and collegiate churches, the principall minister shall use a cope, with gospeller and epistoler agreeably; and at all others prayers to be sayde at the Communion Table, to use no copes but surplesses."

"Item. That the deane and prebendaries weare a surplesse with a silke hoode in the quyer; and when they preache in the cathedrall or collegiate churche to weare theire hoode."

"Item. That every minister sayinge any publique prayers, or ministringe the Sacramentes, or other rites of the churche, shall weare a comely surples, with sleeves, to bee provided at the charges of the parishe."—(1 Cardwell, Doc. Annals, p. 326.)

The authority usually referred to with respect to these Advertisements is Strype's "Life of Parker" (Vol. 1, chap. 20). Cardwell in his "Documentary Annals," and Hallam in his "Constitutional History" (Vol. I. p. 179, 6th edition), and Collier in his "Ecclesiastical History," dealing with this question of the Advertisements, refer as to their principal authority to Strype, in the annals (Vol. I. p. 419, folio), and in his "Life of Parker." And, though by no means always an accurate transcriber, his notes appear to be the fountain from which the history of this matter has been principally derived. Burnet, for instance, relies exclusively upon this authority (Ref. Vol. III., p. 588.) The history of these Advertisements seems to reflect the doubtful state of all church authority at the time when they were issued. The Puritan party were freely condemning and disregarding the rites and ceremonies of the restored Church, and by the influence of their patron, the Earl of Leicester, in the Privy Council, were continually thwarting the various orders put forth by the Queen and by the prelates for the purpose of enforcing the uniformity of a decent ritual. The Queen, exasperated by the conduct of the Puritans in 1564, ordered the Archbishop, with the aid of certain other Bishops, members of the Ecclesiastical Commission, to draw up certain *Articles* or *Ordinances*, the object of which was to secure as great an amount of decent ritual as the circumstances of the time would permit. Archbishop Parker and some of the Bishops drew up the articles required; but, says, Strype, "because the book wanted the "Queen's authority, they thought fit not to term the "contents thereof, *Articles* or *Ordinances*, by which "names they at first went, but by a modest denomi-"nation, viz., *Advertisements*." The Queen, it is

probable from conflicting motives, partly from the influence of Leicester, and partly from an apprehension of weakening the rubric which referred to the second year of Edw. VI., refused her official sanction to these Advertisements, and as I think Dr. Cardwell correctly states,—

"Left them to be enforced by the several bishops on the canonical obedience imposed upon the clergy, and the powers conveyed to the Ordinaries by the Act of Uniformity. Their title and preface certainly do not claim for them the highest degree of authority; and although Strype infers from certain evidence which he mentions (Parker, Vol. 1, p. 319) that they afterwards received the Royal sanction, and recovered their original title of Articles and Ordinances, it seems more probable that they owed their force to the indefinite nature of episcopal jurisdiction, supported, as in this instance was known to be the case, by the personal approval of the Sovereign." (Cardwell's Doc. Ann., Vol. 1, p. 322.)

Collier observes that—

"The 'Advertisements' were checked at present by the interposing of the Earl of Leicester, of Knolles, and some other court patrons of the Dissenters; however, afterwards they recovered their first title of Ordinances, and were given in charge at a metropolitical visitation in the year 1576."—(Collier's Eccles. Hist. of Great Britain. Ed. 1840. Vol. VI., p. 300.)

"A loud outcry," says Mr. Lathbury, (History of the Book of Common Prayer, p. 72, note 9,) "was raised "by the Puritans against the Advertisements as "though some new rites had been imposed, "whereas they were only intended to enforce such "as were already in use, because some of the clergy "were lax in their practice. They were allowed "by the Queen to be published, but not under Her "Majesty's authority; consequently they never "possessed the same force as the Injunctions. As, "however, they are quoted in the 24th Canon, they "are still of some importance. Long after, in this "reign, we find the Puritans objecting to the cope "as in general use. 'Doe not the people think a "'more grievous fault is committed if the minister "'doe celebrate, etc., without a surplesse or a cope, "'than if the same through his silence should suffer "'an hundred souls to perish.' (Parte of Register "45.) The cope is mentioned frequently in the "same work (62,84)." I cannot find that Archbishop Parker, anxious as he was to enforce these Advertisements, ever said or wrote that they were issued under the authority of the Statutes.

I think the fair result of the history derived from printed books on the subject is, that the Queen never gave her official or legal sanction to these "Advertisements," but allowed them to be issued by the Prelates with the assurance that they had her personal sanction; and I may add that, to the best of my belief, no legal treatise of authority, and no judgment of a court of justice has ever yet pronounced that these "Advertisements" were issued under the conditions which the Statute of Elizabeth required.

It is said, however, that though it has been hitherto supposed that these Advertisements were issued without the observance of the conditions prescribed in the Statute, and therefore illegally, recent discoveries in the State Paper Office have brought to light documents which establish that these conditions were complied with, and that the Advertisements had therefore statutable authority. I am unable to draw so large an inference from the manuscript document, copied from the State Paper Office, which has been submitted to me. It does not seem to me to do more than contain a recital in an informal document, "that the Advertisements were sett out by "Her Majesties authoritee," which would not carry the matter further, I think, than the reference to them in the 24th Canon, "according to the Ad-"vertisements published Anno 7 Eliz." or, as the Latin version has it, "juxta admonitiones in septimo "Elizabethæ promulgatas." It is impossible to conceive that the authority which published these Canons was not perfectly aware both of the fact and law relating to these Advertisements, and the manner in which they are referred to would rather lead to the inference that they were not at that time considered to have per se a statutable authority. But this point does not appear to me to be of much importance, so far as the present case is concerned, for two reasons:—First, there are no prohibitory words, such as were contained in the Rubric to the second Prayer Book of Edward VI., with regard to the ornaments of ministers,—and this omission is worthy of notice,—for the gloss which all ecclesiastical history, contemporaneous and subsequent, would give to the Advertisements is, that they provided that the ornaments of the minister should not fall below a certain point; not that it should not exceed that point. The object of the Advertisements was to give notice that the minimum of ornament mentioned in them would be enforced by authority, just as, with regard to the vestment of the Holy Table, the 82nd Canon prescribed that it should be "covered with a carpet of "silk or other decent stuff," and Dr. Lushington held that this excluded other vestments of the altar,—but their Lordships observed in Liddell *v.* Westerton:—

"Next as to the embroidered cloths, it is said that the Canon orders a covering of silk, or of some other proper material, but that it does not mention, and therefore, by implication excludes more than one covering. Their Lordships are unable to adopt this construction. An order that a table shall always be covered with a cloth surely does not imply that it shall always be covered with the same cloth, or with a cloth of the same colour or texture. The object of the canon seems to be to secure a cloth of a sufficiently handsome description, not to guard against too much splendour." (Moore, p. 188.)

This view that, where it was intended to prohibit as well as to prescribe, express words of prohibition were used, is further confirmed by the language of the Advertisements themselves; for instance, the Advertisement which relates to prayers to be said in Cathedrals at the Holy Table, when there is no celebration of the Eucharist:—

"Item in ministration of the Holy Communion in the cathedrall and collegiate churches, the principall minister shall use a cope with gospeller and epistoler agreeably, and at all other prayers to be sayde at that Communion Table to use no copes but surplesses."—(1 Cardwell Documentary Annals, p. 326.)

It was more faintly argued that, even if the Advertisements did not execute the power given by statute, the Canons of 1603–4 had this effect. Upon this argument it is to be observed, in the first place, that they contain no prohibitory words; and it is upon this very ground that one of them, as I have already said, which gave directions as the covering of the Holy Table, was held by the Privy Council not to be exhaustive, or to exclude the use of other coverings. In the second place, it is, to say the very least, questionable whether the words "by the authority of the Queen's Majesty," with the approval of the particular persons mentioned therein, could confer any power upon the succeeding monarch. And, thirdly, the Canons of 1603–4 were made in convocation with the consent of the Crown and under the Statute of Henry VIII. (25 Hen. VIII. c. 19), and were the creatures of the distinct ecclesiastical legislature known to the constitution of this country; and it seems to me impossible to hold, because the Crown ratified what the Convocation did, that a Canon so enacted by Convocation under the Statute of Henry VIII. could be an execution of a power under a totally different Statute: And it is moreover fatal to the argument, that the Metropolitan was not a member of this Convocation, as appears by the recital in the Crown's writ prefixed to the Canons, the Bishop of London presiding during the vacancy of the see. Lastly, and this remark applies equally to the Advertisements, unless the words "be retained" are to have a special construction put upon them,—a subject which I will presently consider,—a subsequent Statute, which expressly revived a prior Statute inconsistent with the Advertisements of

Queen Elizabeth, would, by necessary implication, repeal them.

I have already observed that the words "be retained" are in the Statute, though not in the Prayer Book of Elizabeth. Now is there any reason for supposing that this variance was intentional or significant? or was the variance accidental and insignificant, because the words were treated as an amplification of the words "be in use"? I think the last is the true solution, and certainly the Privy Council in Liddell *v.* Westerton were of this opinion; they had to construe the words "be retained" as well as the words be "in use;" they drew no distinction between the two expressions; they did not rule that the ornaments of the Church could not be legal unless they satisfied the double condition, of being in use at the time when the rubric of Charles II. became law, and also of their being prescribed by the Prayer Book of Edward VI. On the contrary, referring to the difference of language between the Statute and the rubric of Elizabeth, they said:—

"'It will be observed that this rubric does not adopt precisely the language of the Statute, but *expresses the same thing in other words*. The Statute says, 'such ornaments 'of the Church and of the ministers thereof shall be 'retained and be in use,' the rubric, 'that the minister 'shall use such ornaments in the church.'" (Moore, p. 159.

In truth, there would be an insuperable difficulty in satisfying the supposed condition that the ornaments must have been de facto in use; for what ornaments were in use at the time of the Restoration? The churches had been for many years in the possession of the Presbyterians—where they had not been driven out by the Independents; neither catholic doctrine nor ritual could be found in the churches until after St. Bartholomew's day.

Nor is the difficulty lessened if the condition be interpreted to imply that the ornaments must be de jure in use; that would take us back, passing over the Protectorate of Cromwell, to the last year of Charles I.'s reign, that is, if my observations as to the Advertisements and Canons are correct, to the Elizabethan Act of Uniformity, and would give a meaning to the words "be retained" in Charles II.'s rubric, which it is admitted they had not in Elizabeth's Act of Uniformity.

Bearing in mind the importance of the question, I have endeavoured not to shrink from any part of the arduous duty which has devolved upon me. But I am bound to say that I think this rubric has already received a construction from an authority which is binding upon me. It has been twice considered and elaborately reviewed by the Judicial Committee of the Privy Council, first in the case of *Liddell* v. *Westerton*, secondly, in the case of *Martin* v. *Mackonochie*, and in both instances precisely the same construction was put upon it.

In Liddell *v.* Westerton the language was as follows:—

"Their Lordships, after much consideration, are satisfied that the construction of this rubric which they suggested at the hearing of the case is its true meaning, and that the word 'ornaments' applies, and in this rubric is confined to those articles the use of which in the services and ministrations of the Church is prescribed by the Prayer Book of Edward the Sixth."

"The term 'ornaments' in ecclesiastical law is not confined, as by modern usage, to articles of decoration or embellishment, but it is used in the larger sense of the word 'ornamentum,' which according to the interpretation of Forcellini's Dictionary, is used 'pro quocumque apparatu, seu instrumento.' All the several articles used in the performance of the services and rites of the Church are 'ornaments;' vestments, books, cloths, chalices, and patens, are amongst Church ornaments; a long list of them will be found extracted from Lyndwood, in Dr. Phillimore's edition of 'Burn's Ecclesiastical Law' (Vol. 1, p. 375-7.) In modern times organs and bells are held to fall under this denomination.

"When reference is had to the First Prayer Book of Edward the Sixth, with this explanation of the term 'ornaments,' no difficulty will be found in discovering amongst the articles of which the use is there enjoined, ornaments of the Church, as well as ornaments of the ministers. Besides the vestments differing in the different services, the rubric provides for the use of an English Bible, the new Prayer Book, a poor man's box, a chalice, a corporas, a paten, a bell, and some other things." (Moore, pp. 156–7.)

In Martin *v.* Mackonochie their Lordships say:—

"The construction of this rubric was very fully considered by this Committee in the case of Westerton v. Liddell, already referred to; and the propositions which their Lordships understand to have been established by the judgment in that case may thus be stated:—

"First, the words "authority of Parliament" in the rubric refer to and mean the Act of Parliament 2 & 3 Edward VI. c. 1., giving parliamentary effect to the first Prayer Book of Edward VI., and do not refer to or mean canons or royal injunctions, having the authority of Parliament, made at an earlier period.

"Second, the term 'ornaments' in the rubric means those articles, the use of which, in the services and ministrations of the church is prescribed by that Prayer Book.

"Third, the term 'ornaments' is confined to these articles.

"Fourth, though there may be articles not expressly mentioned in the rubric, the use of which would not be restrained, they must be articles which are consistent with, and subsidiary to, the services; as an organ for the singing, a credence table from which to take the sacramental bread and wine, cushions, hassocks, etc.

"In these conclusions, and in this construction of the rubric, their Lordships entirely concur." (2 P. C. App. 390.

It certainly would seem at first sight that these judgements have made my course plain. I have, in obedience to them, but to inquire whether these "ornaments of the minister" are to be found in the first Prayer Book of Edward VI.; if they are to pronounce them legal,—if not,—illegal.

Two objections are raised to the application of the plain and clear language of these judgements to the present case, first, it is said that the question of the ornaments of the minister was not directly before the Court in Liddell *v.* Westerton, but only the ornaments of the church; and this is literally true; but how little can it avail to prevent the application of the same rule to both kinds of ornament. The reasoning covers equally both kinds of ornament. The common rules of grammar and sense require that I should not divide a sentence and apply a predicate, equally applicable to both subjects contained in it, to one only. I am not at liberty, if I were so inclined, to question the judgement as to the ornaments of the church, nor would it become me to express any doubt as to the logic on which it is built. I am bound to follow where that judgement leads me; and if so, I must on the like premisses arrive at the like conclusion.

Secondly, it is objected that the words "shall be retained" modify the application of the judgement in Liddell *v.* Westerton to the case before me.

But in what way do these words produce this effect? Because they are equally applicable to both classes of ornaments, and must have been fully considered by the Privy Council in both the judgements, and in neither was any attempt made to lay particular stress upon them, much less to attach to them the important consequences with which it is now sought to make them pregnant.

I must not omit to notice the argument drawn from the Visitation Articles since the statute of Charles II., and the alleged "contemporanea expositio" afforded by them, and by the fact of the non-usage of the vestments in question. First, as to the Visitation Articles, the same principle applies to them as to the Advertisements and Canons, and indeed as to every attempt to procure a decent ritual since Queen Elizabeth's time; namely, that the authorities were content to order the minimum of what was requisite for this purpose, having, for the reasons which I have explained in my former judgment in Martin *v.* Mackonochie (pp. 174—190), great difficulty in obtaining even that minimum. And so with regard to the

argument as to the legality of a church-rate for objects of Ritual, I have nothing to add to the observations which I made in that case as to the insufficiency of this argument (p. 201). Nor is it necessary to repeat what was said in that case, and the preceding case of Liddell *v.* Westerton (Moore, p. 172), that no amount of desuetude can repeal the obligations of a statute, much less render its provisions unlawful. But it has been urged that the admitted disuse, till within a very recent period period, of these ornaments since the Restoration, affords a "contemporanea expositio" which removes all doubt as to the meaning of the rubric. In the first place, this argument implies that the words of the rubric are such as to raise a doubt, whereas in themselves the words are perfectly plain and clear. In the second place, the disuse is practically accounted for by the circumstances to which I have just adverted in dealing with the argument from the Visitation Articles. In truth, however, the argument is bad from the vice of proving a great deal too much; the same argument would make the copes in the cathedrals unlawful, which it is admitted they are not; the use of the surplice in preaching unlawful, which is the proper dress; and *è converso* would establish the legality of the use of the black gown, which has no warrant of law; and would render unlawful the Credence Table, and this last ornament affords a special illustration of the inapplicability of this argument. At the time of the decision in Liddell *v.* Westerton, the Credence Table had been universally disused; I believe there were not half a dozen exceptions throughout England; and this disuse had led to a continued and universal violation of the rubric, in placing the elements upon the holy table before the commencement of the service, which, as their Lordships observed, was "certainly not according to the order prescribed." Their Lordships, therefore, disregarded this usage, and sanctioned the Credence Table, because it enabled the provisions of the rubric to be executed. And so the doctrine of the *contemporanea expositio* was strongly urged against the lawfulness of the Cross, either as an ornament or as a decoration; the disuse of it in the Church of England was clearly established, but their Lordships thought that the circumstance of the time fully accounted for this, and in spite of their proved disuse in the churches of this country, said, "That "crosses, as distinguished from crucifixes, have been "in use, as ornaments of churches, from the earliest "periods of Christianity; that when used as mere "emblems of the Christian faith, and not as objects "of superstitious reverence, they may still lawfully "be erected as architectural decorations of churches." —(Moore, p. 175.)

Nor upon this head is it to be omitted that, though the effect of this Rubric in bringing back the vestments of Edward VI. had been pointed out by the Puritans in Charles I.'s time, as I have stated, no denial of this consequence was ever given by the authorities on behalf of the church; and that subsequently to the date of this rubric no judicial authority, no legal commentator, has questioned the effect of this rubric in legalizing the vestments of the second year of Edward VI.

Burn, in the third volume of his "Ecclesiastical "Law," after reciting the rubric in the present Prayer Book, proceeds as follows:

"Therefore it is necessary to recur in this matter to the Common Prayer Book established by Act of Parliament in the second year of King Edward VI., in which there is this rubric:—'In the saying or singing of *matens* and *evensonge*, 'baptysyng and *burying*, the minister in paryshe churches, 'and chapels annexed to the same, shall use a *surples*. 'And in all cathedral churches and colledges the arch-'deacons, deanes, provestes, maisters, prebendaryies, and 'fellowes, beinge graduates, may use in the quiere, beside 'theyr surplesses, such hoodes as pertaineth to their 'several degrees whiche they have taken in any universitie 'within this realme. But in all other places every 'minister shall be at libertie to use any surples or no. It 'is also seemly that graduates, when they dooe preache, 'should use suche hoodes as pertayneth to theyr several 'degrees.'

"So that in marrying, churching of women, and other offices not here specified, and even in the administration of the Holy Communion, it seemeth that a surplice is not necessary. And the reason why it is not enjoined for the Holy Communion in particular is because other vestments are appointed for that ministration, which are as followeth:—'Upon the day, and at the time appointed for the 'minisstracion of the Holy Communion, the priest that 'shall execute the holye ministry shall put upon hym the 'vesture appointed for that minisstracion, that is to say, 'a white *albe* plain, with a vestment or *cope*. And where 'there be many priestes or deacons, there so many shall 'be ready to helpe the priest in the ministracion as shall 'be requisite, and shall have upon them likewise the 'vestures appointed for their ministry, that is to say, *albes*, 'with *tunacles*.'"

"NOTE.—The albe differs from the surplice in being 'close-sleeved.

"'And whensoever the byshop shall celebrate the Holye 'Communion in the churche, or execute any other pub-'lique ministracion, he shall have upon him, besyde his 'rochette, a surples or albe, and a cope or vestment, and 'also hys pastoral staffe in hys hand, or elles borne or 'holden by hys chaplyne'" (p. 437).

Mr. Stephens, in his elaborate edition of the Book of Common Prayer, published for the Ecclesiastical History Society, after citing the foregoing rubrics, says:—

"All the rubrics just quoted were omitted in 1552, and never appeared again. The only rubric respecting ornaments in the second Common Prayer Book of Edward VI., confirmed likewise by Act of Parliament, was directed against the use of the cope and pastoral staff. These ornaments, however, were again introduced by the rubric of 1559, which brought us back not to the second book of Edward VI., but to the first. And this rubric of 1559, slightly altered, was a second time authorized at the last review.

"Copes were worn at Durham and Westminster till the middle of the last century, and copes are worn now by the bishops at the coronations; indeed all the directions contained in the first book of Edward VI., as to the ornaments of the church and of the ministers thereof at all times of their ministration, are by Stat. 14 Car. II. c. 4. the statute law of the Anglican Church."—(Vol. I. p. 367.)

In October 1864 a Commission under the Clergy Discipline Act was issued by the late Bishop of Exeter, to inquire into certain charges against the curate of Helston, the principal one being the use of the surplice in preaching. The Bishop, in his judgement upon this point, after stating the several statutes and rubrics, says:

"From this statement it will be seen that the surplice may be objected to with some reason; but then it must be because the law requires "a white albe plain, with a vestment or cope.' Why have these been disused? Because the parishioners—that is the churchwardens, who represent the parishioners—have neglected their duty to provide them; for such is the duty of the parishioners by the plain and express canon law of England (Gibson, 200). True it would be a very costly duty, and for that reason, most probably, churchwardens have neglected it, and archdeacons have connived at the neglect. I have no wish that it should be otherwise. But, be this as it may, if the churchwardens of Helston shall perform this duty, at the charge of the parish, providing an albe, a vestment, and a cope, as they might in strictness be required to do (Gibson, 201), I shall enjoin the minister, be he who he may, to use them. But until these ornaments are provided by the parishioners, it is the duty of the minister to use the garment actually provided by them for him, which is the surplice."

This judgement will be found reported in Mr. Stephen's Book of Common Prayer (Vol. I., p. 377), and in his "Ecclesiastical Statutes" (Vol. II., p. 2046).

I do not know how I can better close my observations upon this subject than by reciting the language of the Privy Council in Liddell *v.* Westerton (Moore, p. 159):

"The rubric to the Prayer Book of January 1st, 1604, adopts the language of the rubric of Elizabeth. The rubric to the present Prayer Book adopts the language of the statute of Elizabeth; but they all obviously mean the same thing, that the same *dresses* and the same utensils

or articles which were used under the first Prayer Book of Edward VI. may still be used."

I am of opinion that the plain words of the statute, according to the ordinary principles of interpretation, and the construction which they have received in the two judgements of the Privy Council, oblige me to pronounce that the ornaments of the minister mentioned in the first Prayer Book of Edward VI. are those to which the present rubric referred; and I cannot therefore pass any ecclesiastical sentence against Mr. Purchas for wearing them.

The next question is, What are these ornaments?

They are, for ministers below the order of bishops, and when officiating at the Communion service, cope, vestment or chasuble, surplice, alb, and tunicle; in all other services the surplice only, except that in cathedral churches and colleges the academical hood may be also worn by some of the clergy. The other vestments worn by Mr. Purchas, and the cope at any other time but the Communion service, are unlawful, and may not be worn. It is unlawful, therefore, for Mr. Purchas to wear or authorize to be worn, a cope at morning or at evening prayer; albs with patches called apparels, tippets of a circular form, stoles of any kind whatsoever, whether black, white, or coloured, and worn in any manner; dalmatics and maniples, which latter ornament, it appears from the evidence, was worn on one occasion by one of the officiating clergymen, though it does not appear that Mr. Purchas wore one himself. As to the girdle and the amice it is not proved that Mr. Purchas wore them or suffered them to be worn.

With respect to a cap or covering called a "biretta," which Mr. Purchas was proved to have carried in his hand, and a clergyman to have worn in a procession, it appears to me as innocent an ornament as a hat or a wig, or its a velvet cap, which latter is not uncommonly worn by bishops, clergy, and laity as a protection to the head when needed. The 74th Canon, which is still in force, and which enjoins decency of apparel to ministers when out of their houses, provides that "no ecclesiasticall persons shall "weare any coife or wrought night caps, but onely "plaine night-caps of blacke silke, sattin, or velvet." And the 18th Canon provides that "no man shall cover his head in the church or chappell in the time of divine service, except he have some infirmity, in which case let him wear a night cap or coife," which word "night-cap" is not to be understood as a covering worn in bed, but as a kind of close fitting cap, as is shown by the words in the Latin Canons, "pileolo aut rica." And I do not pronounce this particular kind of black cap, called a biretta, so worn, to be unlawful.

With respect to the colour of the vestments, which I have pronounced to be lawful, the rubric is silent, except in the case of the albe and surplice; and the expert in such matters, who was produced as an authority by the Promoter, deposed that the vestments which were used in Mr. Purchas's church were in every respect such as were in use in the Church in the second year of Edward VI.

There are various charges relating to particular kinds of processions organized by Mr. Purchas in his church, which I will now deal with; they are to be found in the following articles:—

"IV. That you, the said Rev. John Purchas, on the several occasions in this article herein-after mentioned, in the said church or chapel of St. James's, Brighton (to wit, on Sunday morning, November the 1st, 1868; on Christmas Eve, 1868; on Christmas Day morning, 1868; on Sunday morning, December the 27th, 1868; on Easter Eve, March the 27th, 1869; on Easter Day morning, March the 28th, 1869; and on Whit Sunday morning, May 16th, 1869; on Sunday evening, January the 24th, 1869; on Sunday evening, February the 28th, 1869; on Saturday evening, May the 15th, 1869; and on Whit Sunday evening, May the 16th, 1869), immediately before, but at the hour appointed for the commencement of the prayers appointed to be read at morning and evening service respectively, and *without any break or interval, and as connected with and being the beginning of and part of the rites and ceremonies of public worship on the said several occasions*, in the presence of the congregation then assembled in the said church or chapel of St. James's, Brighton, for the purpose of hearing divine service, formed, or caused to be formed, a processior composed of a thurifer carrying an incense-vessel containing incense, swinging the same; a crucifer bearing a crucifix, or large cross, with a figure of the Saviour thereon; two acolytes, or boys dressed in red and white, with red scullcaps on their heads and bearing lighted candles; several deacons, or other persons, bearing one or more silk banners, with a cross or other device embroidered on each of such banners; divers choristers dressed in red and white; a person called a ceremoniarius, in cassock and cotta, with blue tippet; two persons, called rulers of the choir, in copes; you, the said Rev. John Purchas, and the other officiating minister of the day, in copes: that the procession so formed proceeded round the said church or chapel of St. James's, singing a certain hymn, being No. 100 of the hymns contained in a book called "Words of the Hymnal Noted," or some other hymn from the same book; and that immediately on the return of each of such processions on each of the said several occasions to the choir, the prayers for the day were commenced; and that on a certain other occasion, to wit, on Sunday, February the 28th, 1869, immediately after the benediction at evening service, and *without any break or interval, and as connected with and forming the conclusion of and part of the rites and ceremonies of public worship*, formed, or caused to be formed, a like procession to the one immediately herein-before mentioned, and proceeded therewith round the said church, singing as aforesaid in the presence of the congregation assembled."

"XIV. *That you then*,"—that is, after doing certain acts, which fall under another category, and which I will consider presently,—"*formed or caused to be formed a procession* consisting of a thurifer with his incense vessel containing incense, the crucifer with a large crucifix, acolytes or boys with lighted candles, the person called ceremoniarius, an assistant minister, and you, the Rev. John Purchas, in a cope, followed by several members of the congregation each with a lighted candle; that the procession so formed proceeded round the interior of the said church or chapel singing; that thereupon afterwards you, the said Rev. John Purchas, took off your cope, and wearing a white alb with gold stole and chasuble, proceeded to the Communion Table, and, after being yourself censed, commenced the Communion service, during the reading of which the congregation extinguished their candles. That after the collect and epistle had been read the said candles were, during the reading of the gospel, again lighted, and were then again extinguished, each of the acts in this article herein-before set forth being of the nature of and intended by you as and constituting a religious ceremony."

"XXVI. That you, the said Rev. John Purchas, in the said church or chapel of St. James's, Brighton, aforesaid, on the Sunday next before Easter, March the 21st, 1869, at morning service, and during or immediately after the conclusion of morning prayer, and before the commencement of the Communion service, sprinkled or caused to be sprinkled with so-called holy water, and blessed or consecrated, or caused to be blessed or consecrated, and censed, or caused to be censed, divers palm branches then lying on a table placed near to the Communion Table, and that after the said morning prayer was concluded you caused the said palm branches to be distributed to yourself and to divers other clerks in Holy Orders, to persons of the choir and members of the congregation then and there present in the said church or chapel; and that *you then caused to be formed a procession* in the said church or chapel, with a crucifix borne before it, and consisting of the thurifer, choristers, priests, and others, which said procession then proceeded round the interior of the said church or chapel, chaunting, and elevating the said palm branches, and accompanied with lighted candles; and that on the return of the procession the Communion Service was immediately commenced and proceeded with, the whole taking place in the presence of the congregation then assembled to hear Divine Service as a part of Divine Service, and as a ceremony connected therewith, without break or intermission."

It appears to me from the evidence that these particular processions have been so conducted as to constitute a further rite or ceremony in connection with the morning and evening service, and in addition to those prescribed by the rubrics for those services, I must therefore, placing them under this category, pronounce them illegal.

The following Articles, which I have grouped together, contain charges against Mr. Purchas for using, during the time of, or so immediately connected with, the prescribed service as to be practically undistinguished from it, rites or ceremonies other than and additional to those prescribed in the Book of Common Prayer :—

"V. That on a certain occasion (to wit, on Sunday morning, November the 1st, 1868) you, the said Rev. John Purchas, in the said church or chapel of St. James's, Brighton, aforesaid, caused a group of acolytes, or attendants, to stand or kneel round you, and a person called the crucifer to stand by the side of you, bearing a crucifix or gilt cross, with the figure of the Saviour thereon, as a matter of ceremony during the reading by you, the said Rev. John Purchas, of the Gospel in the Communion Service ; that on certain other occasions (to wit, on Easter Eve, 1869, Saturday evening, May the 15th, 1869, and on Whit Sunday evening, May the 16th, 1869), the 'Te Deum' being on each of such occasions sung as a part of evening service immediately after the evening prayers, in the said church or chapel of St. James's, Brighton, aforesaid, the congregation remaining in the said church or chapel during the singing thereof, you, the said Rev. John Purchas, during the singing thereof, caused the said crucifer, with his said crucifix, and the bearers of banners, to stand holding the same as a matter of ceremony near to you, the said Rev. John Purchas, and in front of the Holy Table."

"XIII. That you, the said Rev. John Purchas, did, in the said church or chapel of St. James's, Brighton, aforesaid, on Ash Wednesday, February the 10th, 1869, at morning service, immediately after the conclusion of the Commination, and before commencing the Communion Service (you being then the officiating minister), proceed, as a matter of ceremony in connection with the Divine Service of the day, to take from the Holy Table a certain vessel, previously placed thereon, filled with a black powder being or resembling ashes ; and did then bless or consecrate the same, and did then rub a portion of such powder on the foreheads of certain persons, members of the congregation, who then knelt before you for that purpose (to wit, a certain other clergyman then present, the person called the ceremoniarius, a person called a ruler of the choir, and certain acolytes, or boys) ; and did further then publicly invite any other members of the congregation to come forward for the like purpose ; after which, none others having come forward, the Communion Service was commenced and proceeded with."

"XIV. That you, the said Rev. John Purchas, on the day of the Purification of the Virgin Mary, February the 2nd, 1869, in the said church or chapel of St. James's, Brighton, aforesaid, in the morning, and when no artificial light was necessary, during the performance of divine service, to wit, while the Litany was being read, censed or caused to be censed, and afterwards sprinkled or caused to be sprinkled with holy water, or water previously blessed or consecrated, a number of candles then placed and being on a small table close to the Communion Table, and that you then, after the Litany was finished and before the commencement of the Communion Service, lighted the said candles and distributed them to divers members of the congregation, who then, by your direction or sanction, held up the same so lighted."

The charges contained in the latter part of this Article I have already considered.

"XXI. That you, the said Rev. John Purchas, in the said church or chapel of St. James's Brighton, aforesaid, on divers occasions (to wit, on the morning of Sunday, January the 31st, 1869 ; Sunday, February the 7th, 1869 ; Sunday, February the 28th, 1869 ; Sunday, March the 14th, 1869 ; Sunday, March the 21st, 1869 ; Easter Sunday, March the 28th, 1869 ; and Whit Sunday, May the 16th, 1869), caused a small bell to be rung divers times during the Prayer of Consecration in the service of the Holy Communion, such ringing being simultaneous and connected with the consecration of the elements, and with the elevation of them, as in the preceding articles mentioned."

"XXII. That you, the said Rev. John Purchas, on several occasions, in the said church or chapel of St. James's, Brighton, aforesaid (to wit, on Sunday, December the 27th, 1868 ; Sunday, January the 17th, 1869 ; Sunday, January the 31st, 1869 ; Sunday, February the 7th, 1869 ; and Whit Sunday, May the 16th, 1869), caused to be said or sung, before the reception of the elements and immediately after the Prayer of Consecration in the Communion Service, the words or hymn or prayer commonly known as 'The Agnus,' that is to say :—'O Lamb of God that takest away the sins of the 'world, have mercy on us ;' which said words are appointed to be said only as a part of the said hymn or prayer at the conclusion of the said service, namely, after the reception of the elements by the communicants is completely ended, and after the Lord's Prayer and the other prayer then appointed and the Gloria have been said, and immediately before the final blessing."

"XXVIII. That you, the said Rev. John Purchas, in the said church or chapel of St. James's, Brighton, aforesaid, on Sunday, March the 14th, 1869, at evening service, and immediately on the conclusion of your sermon, gave notice that on the next day there would be 'a mortuary 'celebration for the repose of a sister at eleven o'clock ;' and that on Monday morning, March the 15th, 1869, while performing Divine Service in the said church or chapel, namely, while reading the Communion Service, immediately after the collect for the Queen, and before the Epistle, you interpolated and said the following words, that is to say :—'O God ! whose property is ever to have 'mercy and to forgive, be favourable unto the soul of this 'Thy servant' (thereby meaning the soul of the deceased person for whose repose the said mortuary celebration was made), 'and blot out all her iniquities, that she may be 'loosed from the chains of death and be found meet to 'pass unto the enjoyment of life and felicity through Jesus 'Christ our Lord. Amen.' After which, 1 Thess. chap. iv., verse 13 to 18, was read as the Epistle, and the rest of the service was proceeded with, John chap. vi., verse 37 to verse 40, being read as the Gospel."

"XXXIII. That you, the said Rev. John Purchas, in the said church or chapel of St. James's, Brighton, aforesaid, on Whit Sunday evening, May the 16th, 1869, at the usual hour for and immediately before the commencement of evening prayer, and in the presence of the congregation then assembled to hear Divine Service, made, received, or admitted a new acolyte or choir boy, by causing him then to kneel on one of the steps before the Holy Table, and reading some words or sentences out of a book, and making the sign of the cross over him, and putting into his hands a candlestick with candle, and afterwards, in like manner, putting into his hands decanters or glass bottles of wine and of water, those actions collectively being intended as and constituting a religious rite or ceremony."

I think these Articles are substantially proved ; and that in these circumstances the additional rites or ceremonies must be considered as illegal, on the principle of the decision in Martin *v.* Mackonochie ; and I accordingly admonish Mr. Purchas to abstain from the use or sanction of the particular rites and ceremonies so charged for the future.

I now approach the consideration of a group of Articles which have been proved, and which appear to me to be expressly governed by the judgements in Martin *v.* Mackonochie and Flamank *v.* Simpson. They are as follows :—

"VIII. That you, the said Rev. John Purchas, in the said church or chapel of St. James's, Brighton, aforesaid, did, on the said 8th day of November 1868, the 17th day of January 1869, and the 16th day of May 1869, cense or permit to be censed, during Divine Service, the said crucifix, so placed and standing on the said Holy Table or narrow ledge as in the 6th preceding Article mentioned."

"X. That you, the said Rev. John Purchas, in the said church or chapel of St. James's, Brighton, aforesaid, on divers occasions (to wit, on Sunday, February the 28th, 1869 ; on Sunday, March the 14th, 1869 ; on Sunday, March the 21st, 1869 ; and on Easter Sunday, March the 28th, 1869) used lighted candles on the Holy Table or Communion Table (or on a ledge immediately over the said table, and appearing and intended to appear part thereof), during the celebration of the Holy Communion, as a matter of ceremony, and at times when such lighted candles were not wanted for the purpose of giving light, and permitted and sanctioned such use of lighted candles."

"XII. That you, the said Rev. John Purchas, in the said church or chapel of St. James's, Brighton, aforesaid (on the day of the Purification of the Virgin Mary, February the 2nd, 1869 ; on Sunday, February the 7th, 1869 ; on Sunday, February the 28th, 1869 ; on Sunday, March the 14th, 1869 ; on Sunday, March the 21st, 1869 ; on Easter Sunday, March the 28th, 1869 ; and on Whit Sunday, May the 16th, 1869) used incense for censing persons and things, and for other purposes, as a matter of ceremony, in and during the celebration of the Holy Communion, and also in and during other parts of Divine Service, and there permitted and sanctioned such use of incense."

"XV. That you, the said Rev. John Purchas, in the said church or chapel of St. James's, Brighton, aforesaid, in and during the Communion Service on divers occasions (to wit, on Christmas Day, 1868; on Sunday, December the 27th, 1868; on Sunday, February the 7th, 1869; on Ash Wednesday, February the 10th, 1869; on Sunday, February the 28th, 1869; on Sunday, March the 14th, 1869; and on Easter Sunday, March the 28th, 1869) during the celebration of the Holy Communion, and as part of the ceremonies thereof, mixed water with the sacramental wine used in the administration of the Holy Communion, and permitted and sanctioned such mixing and the administration to the communicants of the wine and water so mixed."

"XVII. That you the said Rev. John Purchas, in the said church or chapel of St. James's, Brighton, aforesaid, on divers occasions (to wit, on Sunday, February the 7th, 1869; on Ash Wednesday, February the 10th, 1869; on Sunday, February the 28th, 1869; on Sunday, March the 14th, 1869; on Sunday, March the 21st, 1869; on Easter Sunday, March the 28th, 1869), during the prayer of consecration in the Order of the Administration of the Holy Communion, elevated the paten or one of the wafers on the Communion Table for the Holy Communion above your head, and permitted and sanctioned such elevation by the other officiating ministers, and took into your hands the cup and elevated it above your head during the prayer of consecration aforesaid, and permitted and sanctioned the cup to be so taken and elevated, as aforesaid, by the other officiating ministers, and that you also, during such prayer of consecration, knelt or prostrated yourself, and sanctioned such kneeling or prostrating by the other officiating ministers."

"XXIII. That you, the said Rev. John Purchas, in the said church or chapel of St. James's, Brighton, aforesaid, on Whit Sunday morning, May the 16th, 1869, during the Communion Service, as officiating minister, after receiving the alms contributed at the offertory, elevated the same, and then, placing the same for a moment on the Holy Table, did forthwith remove the same and hand them to an acolyte or attendant, who took them away and placed them on the Credence Table, instead of suffering the same to remain on the Holy Table."

The next article seems to me to contain charges undistinguishable in principle from the practices which are condemned in those judgements, and in that which I have just delivered in the case of Mr. Wix. It was duly proved, and is as follows :—

"XI. That you, the said Rev. John Purchas, on Christmas Day, 1868, on the day of the Purification of the Virgin Mary, February the 2nd, 1869, and on Easter Sunday, 1869, used lighted candles standing on and about and before the Communion Table during the performance of other parts of the morning service than the Communion Service, as a matter of ceremony, and when they were not wanted for the purpose of giving light. That you also during the whole of Divine Service on Easter Sunday, 1869, kept a very large lighted candle, called a paschal taper, placed and standing towards the south side of the Communion Table, as a matter of ceremony, and when it was not wanted for the purpose of giving light. That you also, at various times, during the performance of Divine Service (to wit on Sunday morning, November the 1st, 1868; Sunday morning, March the 21st, 1869, and Whit Sunday, May the 16th, 1869,) caused acolytes, or attendants, as a matter of ceremony, to bear about, move, set down, and lift up various lighted candles when the same were not needed to give light."

I admonish Mr. Purchas to abstain for the future from doing or sanctioning the acts so charged in these seven articles.

I have now to consider the charge of administering in the Holy Eucharist wine with which a little water has been mingled. The Article containing this charge is as follows :—

"XVI. That you, the said Rev. John Purchas, in the said church or chapel of St. James's, Brighton, aforesaid, on Whit Sunday, May the 16th, 1869, administered wine mixed with water instead of wine to the communicants at the Lord's Supper."

I had occasion to consider this subject in my judgement in Martin *v.* Mackonochie, and I then observed :—

"It appears that from a very early period, the precise date is uncertain, a custom prevailed amongst Christians of adding a very small quantity of water to the wine which forms one element of the Blessed Sacrament. This custom, whether it arose from a belief that the wine used by the Jews at the Passover, and by our Lord at the Last Supper, was mingled with water, or from some reason symbolical of his passion, is wholly unconnected with any papal superstition, or any doctrine which the Church of England has rejected. It has the warrant of primitive antiquity and of the undivided church in its favour."—(2 L. R. Adm. and Eccl., p. 216.)

To the authorities there cited I would add this from Dr. Smith's Dictionary of the Bible, title "Wine" (vol. iii. p. 1778). "The wine was mixed "with warm water on these occasions," referring to the Passover, "as implied in the notice of the "warming kettle." (Pesach. 7. §. 13.) "Hence "in the early Christian Church it was usual to mix "the Sacramental wine with water, a custom as old, "at all events, as Justin Martyr's time (Apol. i. 65)." I also referred to the rubric in the first Prayer Book, and the omission of the order "putting thereto a "little pure and clear water" in the later Prayer Books; and I decided that "the ceremony or manual "act of mixing the water with the wine during the "celebration of the Eucharist" was illegal.

At the same time I added, "I do not say that it is "illegal to administer to the communicants wine in "which a little water has been previously mixed." At that time I had in my mind, among other authorities, that of Bp. Andrewes, who appears to have used the mixed chalice in the Chapel Royal all the time he was Dean of it, and who in the form that he drew up for the consecration of a church expressly directed it to be used (Wheatley, Common Prayer, p. 281); and that of Bp. Cosin, who, speaking of the practice under the Elizabethan prayer books, says, "Our Church forbids it not, for aught I know, and "they that think fit may use it, as some most eminent "among us do at this day." (Notes on the Book of Common Prayer, 1st series, p. 154, Works, vol. v.)

The subject is treated of with much learning by Mr. Palmer in his Origines Liturgicæ; he says :—

"In the Church of England the wine of the Eucharist was always, no doubt, mixed with water. In the canons of the Anglo-Saxon church, published in the time of King Edgar, it is enjoined that 'no priest shall celebrate 'the Liturgy unless he have all things which pertain to 'the Holy Eucharist, that is, a pure oblation, pure wine, 'and pure water.' In after ages we find no canons made to enforce the use of water, for it was an established custom. Certainly none can be more canonical, and more conformable to the practice of the primitive church. In the English church it has never been forbidden or prohibited, for the rubric which enjoins the priest to place bread and wine on the table, does not prohibit him from mingling water with that wine."—(Vol. ii., p. 76.)

In this opinion, provided that the mingling be not made at the time of the celebration so as to constitute a new rite or ceremony, I agree. I therefore pronounce that Mr. Purchas has not been guilty of a canonical offence in this matter.

The twentieth article charges as follows :—

"XX. That you, the said Rev. John Purchas, in the said church or chapel of St. James's, Brighton, aforesaid, on divers occasions (to wit, on Sunday, January the 31st, 1869; Sunday, February the 7th, 1869; Monday, March 15th, 1869; on Sunday, March 21st, 1869; on Easter Sunday, March the 28th, 1869; and Whit Sunday, May the 16th 1869), in the administration of the Holy Communion, used wafer bread (being bread made in the special shape and fashion of circular wafers) instead of bread such as is usual to be eaten, and did administer the same to the communicants, that is to say, one such wafer to each of them."

My first observation upon this article is, that it is not proved as laid; the witness Verral deposed that the bread was in the form of a thin wafer, that he saw it administered to the communicants, but was not sufficiently close to know that what was administered was not a portion of each wafer. The present rubric directs that the priest is to break the bread during the course of the prayer of consecration. There is no evidence before me that the wafer was not broken; and the only question I have to consider is,

whether wafer bread, that is bread in the shape of a wafer, may lawfully be administered.

The rubric which governs this question is as follows :—And to take away all occasion of dissension " and superstition, which any person hath or might " have concerning the bread and wine, it shall suffice " that the bread be such as is usual to be eaten; but " the best and purest wheat bread that may conveni- " ently be gotten." This rubric varies from that of the second Prayer Book of Edward VI., only by the substitution of the words, "all occasion of dissension " and superstition" for "the superstition."

Previously to these rubrics unleavened bread was used in our Church, and this custom was continued by the first Prayer Book of Edward VI., the rubric to which was as follows :

" For avoiding of all matters and occasion of dissension, it is meet that the bread prepared for the Communion be made, through all this realm, after one sort and fashion, that is to say, unleavened and round, as it was afore, but without all manner of print, and something more larger and thicker than it was, so that it may be aptly divided in divers pieces; and every one shall be divided in two pieces at the least, or more, by the discretion of the minister, and so distributed. And men must not think less to be received in part than in the whole, but in each of them the whole body of Our Saviour Jesus Christ."

It appears, therefore, that while the first rubric prescribed a uniformity of size and material, the later and the present rubric are contented with the order that the purest wheaten flour shall suffice, and the bread may be leavened according to the use of the Eastern, or unleavened according to the use of the Western, church. The Elizabethan rubric, which is practically the same as the present, received this "contemporanea expositio" from that Queen's Injunctions (A.D. 1559), which were as follows : Item—

" Where also it was in the time of King Edward the Sixth used to have the Sacramental bread of common fine bread; it is ordered for the more reverence to be given to the holy mysteries, being the Sacraments of the body and blood of our Saviour Jesus Christ, that the same Sacramental bread be made and formed plain, without any figure thereupon, of the same finenesse and fashion round, though somewhat bigger in compasse and thicknesse, as the usuall bread and wafer" (variously printed water), " heretofore named singing-cakes, which served for the use of the private masse."—(Annotated Book of Common Prayer, p. 198.)

And in 1570 Archbishop Parker wrote as follows to Sir W. Cecil :—

" Sir, January, 8, 1570.

" Where upon the return of my Lord of London from the court, we had communication of the Communion bread, and he seeming to signify to me that your honour did not know of any rule passed by law in the Communion Book that it may be such bread as is usually eaten at the table with other meats, etc.; I thought it good to put you in remembrance, and to move your consideration in the same. For it is a matter of much contention in the realm; where most part of Protestants think it most meet to be in wafer-bread, as the injunction prescribeth; divers others, I cannot tell of what spirit, would have the loaf-bread, &c. And hereupon, one time at a sessions would one Master Fogg have indicted a priest for using wafer-bread, and me indirectly for charging the wafer-bread by injunction; where the judges were Mr. Southcoots and Mr. Gerrard, who were greatly astonied upon the exhibiting of the book. And I being then in the country, they counselled with me, and I made reasons to have the injunction prevail.

" First, I said, as her Highness talked with me once or twice in that point, and signified that there was one proviso in the Act of the Uniformity of Common Prayer, that by law is granted unto her, that if there be any contempt or irreverence used in the ceremonies or rites of the Church, by the misusing of the orders appointed in the book, the Queen's Majesty may, by the advice of her commissioners, or metropolitan, ordain and publish such further ceremonies, or rites, as may be most for the reverence of Christ's holy mysteries and sacraments, and but for which law her Highness would not have agreed to driver orders of the book; and by virtue of which law she published further order in her injunctions both for the Communion-bread, and for the placing of the Table within the quire. They that like not the injunctions force much the Statute in the book. I tell them that they do evil to make odious comparison betwixt statute and injunction, and yet I say and hold that the injunction hath authority by proviso of the Statute. And whereas it is said in the rule, that 'to take away the superstition ' which any person hath, or might have in the bread and ' wine, it shall suffice that the bread be such as is usually ' to be eaten at the table with other meats, &c.' 'It shall ' suffice,' I expound, where either there wanteth such fine usual bread, or superstition be feared in the wafer-bread, they may have the Communion in fine usual bread; which is rather a toleration in these two necessities, than is in plain ordering, as is in the injunction.

" This I say to shew you the ground which hath moved me and others to have it in the wafer-bread; a matter not greatly material, but only obeying the Queen's Highness, and for that the most part of her subjects disliketh the common bread for the Sacrament. And therefore, as her Highness and you shall determine, I can soon alter my order, although now quietly received in my diocese, and I think would breed some variance to alter it. I hear also that in the court you be come to the usual bread. Sir, the great disquiet babbling that the realm is in in this matter maketh me thus long to babble, and would be loth that now your saying or judgment should be so taken as ye saw a law that should prejudice the injunction." —(Correspondence of Archbishop Parker, No. 283, p. 375.)

This is an authority which must command great respect in this Court, and from which I see no reason to dissent, more especially as it proceeds upon a principle of construction similar to that to which I have already adverted as having been adopted in Westerton *v.* Liddell, with respect to the covering of the Holy Table. I should add that, according to Bishop Cosin, this 'liberty of using wafer-bread was " continued in divers churches of the kingdom—and " in Westminster for one—till the 17th of King " Charles," *i.e.* A.D. 1643.—(Works, Vol. V., p. 481.) I am of opinion that no offence against ecclesiastical law has been proved to have been committed by Mr. Purchas in this matter.

The 6th and 7th Articles contain the following charges :—

" VI. That you, the said Rev. John Purchas, on the several occasions herein-after in this Article mentioned, in the said church or chapel of St. James's, Brighton, aforesaid, (to wit, on Sunday, November the 1st, 1868; on Sunday, November the 8th, 1868; Sunday, January the 31st, 1869), placed or caused to be placed on the Holy Table, or on a narrow ledge resting thereon or connected therewith, or fixed immediately above the same so as to appear to the congregation to be in contact or connection with the Holy Table, a large metal crucifix with a figure of the Saviour thereon (the same being intended for a ceremonial or religious purpose, *and not being a part of the architectural decorations of the church*, but being placed on such ledge with the object and intention of being made to appear a part of the furniture of the Holy Table); and that you, on the said several occasions, allowed the same so placed to remain there during the performance of Divine Service, and during the celebration of the Holy Communion. That you, the said Rev John Purchas, also, during Lent (to wit, on Sunday, February the 28th, 1869; on Sunday, March the 14th, 1869; and on Good Friday, March the 26th, 1869), having covered, or caused to be covered, the said crucifix so placed on the Holy Table or narrow ledge as aforesaid, with a white veil striped with a red cross, allowed the same to remain on the said Holy Table or narrow ledge so covered during the performance of Divine Service. That you also afterwards (to wit, on Easter Sunday, March the 28th, 1869), having previously removed, or caused to be removed, such veil, kept the said crucifix during Divine Service so uncovered; the circumstance of the said crucifix being so kept covered and uncovered being intended as and constituting on each of the said occasions a ceremonial and symbolical observance during and connected with such Divine Service."

" VII. That you, the said Rev. John Purchas, in the said church or chapel of St. James's, Brighton, aforesaid, on the following occasions (to wit, on Sunday, November the 8th, 1868; January the 17th, 1869; and Whit Sunday, May the 16th, 1869), did immediately before and during the performance of Divine Service bow and do reverence to the said crucifix."

I think I am bound to conclude from the evidence before me, unimpeached as it is by any other testimony, and in the absence of any explanation, that the crucifix has been introduced into or connected with the performance of the services prescribed by the Prayer Book, so as to constitute an additional rite or ceremony. And I must admonish Mr. Purchas to abstain from the practice complained of in these Articles.

The next charge in order is the—

"IX. That you, the said Rev. John Purchas, in the said church or chapel of St. James's, Brighton, aforesaid, on divers occasions (to wit, on Sunday, November the 1st, 1868; Sunday, November the 8th, 1868; on the day of the Purification of the Virgin Mary, February the 2nd, 1869; on Sunday, February the 7th, 1869; and on Whit Sunday, May the 16th, 1869), caused vases of flowers to be placed on the Holy Table, or on a narrow ledge resting thereon, or fixed immediately above the same, so as to appear, and with the object and intention of being made to appear, to the congregation to be in contact or connection with the Holy Table, and allowed them to remain so placed on each of the said occasions during the performance of Divine Service. That you also, during Lent, 1869, caused the said vases of flowers to be removed and taken away; and again afterwards, more especially on Easter Sunday, March the 28th, 1869, and on Whit Sunday, May the 16th, 1869, replaced, or caused to be replaced, the said vases with the same or other flowers; and that you also profusely decorated, or caused to be profusely decorated, the said Holy Table with flowers, the circumstance of such vases and flowers being so placed and kept on the Holy Table, or removed therefrom, being intended by you as and constituting a ceremonial and symbolical observance."

With regard to this charge, there is no evidence that the flowers were used as an additional rite or ceremony, or as an ornament, in the sense affixed to that word in the judgment of the Privy Council in Liddell *v.* Westerton. They appear to me an innocent and not unseemly decoration, and one not ministering or subsidiary to any usage or doctrine which the church has rejected or abrogated, and to be in the same category with the branches of holly at Christmas, and the willow blossoms on Palm Sunday, with which our churches have very generally been adorned. I have considered the Bishop of Exeter's judgment on this point to which I was referred, of which I think it is enough to say that it was given nearly ten years before the decision in Liddell *v.* Westerton had settled the law, and drawn the distinction between ornaments (ornamenta) and decorations.

And here I must draw attention to the language of the Privy Council in Martin *v.* Mackonochie :—

"There is a clear and obvious distinction between the presence in the church of things inert and unused, and the active use of the same things as a part of the administration of a sacrament or of a ceremony. Incense, water, a banner, a torch, a candle and candlestick may be parts of the furniture or ornaments of a church; but the censing of persons and things, or, as was said by the Dean of Arches, the bringing in incense at the beginning or during the celebration, and removing it at the close of the celebration of the Eucharist; the symbolical use of water in Baptism, or its ceremonial mixing with the sacramental wine; the waving or carrying the banner; the lighting, cremation, and symbolical use of the torch or candle: these acts give a life and meaning to what is otherwise inexpressive, and the act must be justified, if at all, as part of a ceremonial law."—L. R. 2 P. C. App. p. 387.

I do not pronounce that Mr. Purchas has been guilty of an ecclesiastical offence in this matter.

The 29th Article charges as follows :—

"That you, the said Rev. John Purchas, in the said church or chapel of St. James's, Brighton, aforesaid, on the occasion of a celebration of the Holy Communion at midnight on Christmas Eve, the 24th of December 1868, placed or caused to be placed, on a shelf just above the Credence Table in the said church, a modelled figure of the infant Saviour, with two lilies on either side, the same being so then placed as a part of the ceremonial of the service of that night, and which was subsequently removed; and that on Whit Sunday, May the 16th, 1869, you placed, or caused to be placed, in the said church or chapel, above and hanging over the Holy Table, a figure, image, or stuffed skin of a dove in a flying attitude, and kept the same so placed during Divine Service, the same being so then placed and kept as a part of the ceremonial of the service."

I think the result of the evidence is that these figures, having regard to the time and the services during which they were brought in and removed, being also emblematic in their character, were ceremonially used upon the occasions referred to, and that, according to the judgment in Martin *v.* Mackonochie, they were therefore illegal. It is very possible, however, that these things, perfectly innocent in themselves, were in fact not so used as to fall under the prohibition which attaches to the introduction of new ceremonies; and that, if an explanation had been offered, or other evidence adduced by the Defendant, I might have arrived at the conclusion that the things in question belonged merely to the category of what the Privy Council have termed "inert" decorations, and were not actively used in the service; in which case, as at present advised, I should not have pronounced them illegal.

The 24th Article charges as follows :—

"That you, the said Rev. John Purchas, in the said church or chapel of St. James's, Brighton, aforesaid, on Good Friday, 1869, when there was no administration of the Holy Communion, caused or permitted the Holy Table to be and remain during Divine Service without any decent covering, such as is enjoined and required by the 82nd Canon of the Church."

The leaving of the Holy Table wholly bare and uncovered during Divine Service is, I believe, a practice without warrant from primitive use or custom; but it is certainly contrary to the 82nd Canon, which governs this question, and is therefore illegal.

The 25th Article charges as follows :—

"That you, the said Rev. John Purchas, in the said church or chapel of St. James's, Brighton, aforesaid, on Sunday, December the 27th, 1868; on Palm Sunday 1869; and on Whit Sunday, May the 16th, 1869, caused holy water, or water previously blessed or consecrated, to be poured into divers receptacles for the same in and about the said church, in order that the same might be used by persons of the congregation before and during the time of Divine Service, by way of ceremonial application thereof; and yourself used the same, or caused or permitted the same to be used by others."

There is no evidence to sustain the averments that Mr. Purchas caused holy water or water previously blessed or consecrated to be poured into divers receptacles in and about the church, or that he blessed or consecrated any water, or that he used it himself, or that he caused it to be used by others; there is evidence that there was water in the church, and that some of the congregation crossed themselves with it. I am of opinion that the criminal charges laid against Mr. Purchas in this Article are not proved.

The 31st, 32nd, and part of the 19th Articles charge as follows :—

"XXXI. That you, the said Rev. John Purchas, in the said church or chapel of St. James's, Brighton, aforesaid, on divers occasions (to wit, during Divine Service, on the mornings of Sunday, January the 17th, 1869, and Sunday, January the 31st, 1869, on the morning of the Feast of the Purification of the Virgin Mary, February the 2nd, 1869, and on the morning of Sunday, February the 7th, 1869, and on Whit Sunday, May the 16th, 1869), during the saying of the Apostles' creed and Nicene creed, and at the pronouncing of the Absolution in the order for the Holy Communion, and at the giving of the elements to the communicants, and on certain other occasions (to wit, during Divine Service, on Sunday evening, February the 7th, 1867" (*sic*), "and Whit Sunday evening, May the 16th, 1869), during the pronouncing of the Benediction, after the sermon, and on certain other occasions (to wit, during the Communion Service on Ash Wednesday, February the 10th, 1869, and on Sunday, February the 28th, 1869), when about to mix water with the wine, and when about to consecrate the same, you, being then the officiating minister, made the sign of the cross by the appropriate gesture for that purpose, the same being intended as and constituting a ceremony."

"XXXII. That you, the said Rev. John Purchas, in the said church or chapel of St. James's, Brighton, aforesaid, you being present, and responsible for the due performance of Divine Service therein, on Sunday morning, January the 31st, 1869, during the Communion Service, directed, caused, or permitted and sanctioned, a certain clergyman then assisting you in the performance of Divine Service by reading the Gospel for the day, to kiss the book from which he read the gospel, such kissing of the book being intended as and constituting a matter of ceremony, the said book, during such reading of the Gospel, being, in a ceremonial manner, held before him by a deacon or attendant."

"XIX. That you, the said Rev. John Purchas, on a certain occasion (to wit, on Sunday morning, January the 31st, 1869), in the said church or chapel of St. James's, Brighton, aforesaid, while reading the prayer for the 'whole state of Christ's Church Militant here on earth,' stood, with your back to the people, in front of the middle of the Holy Table, and while reading the word 'oblations,' as a religious ceremony took up the chalice, then being on the said Holy Table, and elevated it above your head."

The ruling of the Privy Council in the case of Martin *v.* Mackonochie, with respect to the kneeling of the priest during the Communion Service, seems to me to apply to the acts of devotion complained of in these articles, which I must therefore pronounce illegal.

The latter part of Article 17.—I have already referred to the charges contained in the former part—charges as follows:—

"And that you also, during the whole of such prayer of consecration, stood at the middle of that side of the Holy Table which, if the said Holy Table stood at the east end of the said church or chapel (the said table in St. James's Chapel, in fact, standing at the west end thereof), would be the west side of such table, in such wise that you then stood between the people and the said Holy Table, with your back to the people, so that the people could not see you break the bread or take the cup into your hand."

I must observe that the rubric does not require that the people should see the breaking of the bread or the taking of the cup into the priest's hands; and, if it did so prescribe, the evidence in this case would establish that all the congregation could see him take the cup into his hands, and some of them, at least, could see him break the bread. But in truth the question appears to me to have been settled by the Privy Council in the case of Martin *v.* Mackonochie.

"The rubric before the prayer of consecration then follows, and is in these words:—

"'When the priest, standing before the table, hath so ordered the bread and wine that he may with the more readiness and decency break the bread before the people, and take the cup into his hands, he shall say the prayer of consecration, as follows.'

"Their Lordships entertain no doubt on the construction of this rubric that the priest is intended to continue in one posture during the prayer, and not to change from standing to kneeling, or *vice versâ;* and it appears to them equally certain that the priest is intended to stand and not to kneel. They think that the words 'standing before the table' apply to the whole sentence; and they think that this is made more apparent by the consideration that acts are to be done by the priest before the people, as the prayer proceeds (such as taking the paten and chalice into his hands, breaking the bread, and laying his hand on the various vessels), which could only be done in the attitude of standing." (p. 382.)

I dismiss this charge against Mr. Purchas.

The 18th Article charges as follows:—

"That you, the said Rev. John Purchas, on a certain occasion (to wit, on Sunday morning, November the 1st, 1868), directed, sanctioned, or permitted a certain other clergyman, then officiating for you, in the presence of you, the said Rev. John Purchas, to read the collects next before the epistle for the day in the Communion Service, standing in front of the middle of the Holy Table, with his back to the people; and that on a certain other occasion (to wit, Sunday morning, January the 17th, 1869), you, the said Rev. John Purchas, read such collects yourself, standing with your back to the people."

As to this charge the proof is that both Mr. Purchas and the assistant clergyman on the several occasions stood before the Holy Table with their backs to the people. It is not proved that the assistant clergyman, on the occasion mentioned, stood before the people. The rubric which governs the position of the minister at this period of the service is the one preceding the Lord's Prayer at the beginning of the Communion Service:—"And the priest, standing at the north side of the table, shall say the Lord's Prayer, with the collect following, the people kneeling;" and, after the interval of the Ten Commandments, the rubric enjoins the priest to be "standing as before." I am aware that learned persons hold that these words, "the north side," mean "the north side of the table's front," and possibly they do so; but in the absence of any argument before me to this effect, I think I must take the *primâ facie* meaning of the rubric, and consider it as the north side of the whole table; and upon this ground I must decide against Mr. Purchas upon this Article.

Two charges are contained in that part of the 19th Article to which I have not as yet referred:

(*a.*) "And that on a certain other occasion (to wit, on Sunday evening, January the 31st, 1869) you, the said Rev. John Purchas, did, in the said church or chapel, during the performance of Divine Service, and while reading the collects following the creed, stand in front of the middle of the Holy Table at the foot of the steps leading up to the same, with your back to the people:"

(*b.*) "And that on a certain other occasion, during the performance of Divine Service in the said church or chapel (to wit, on Sunday morning, February the 7th, 1869), you, the said Rev. John Purchas, directed, sanctioned, or permitted the Epistle in the Communion Service to be read in your presence by a minister standing with his back to the people."

The first offence appears to me plainly contrary to the rubric; and the second, though, perhaps, not governed by any positive order in a rubric, is obviously contrary to the intent of the Prayer Book, the Epistle not being a prayer addressed to God, but a portion of the Scripture read to the people.

The 30th Article charges as follows:—

"That you, the said Rev. John Purchas, in the said church or chapel of St. James's, Brighton, aforesaid, on Sunday morning, November the 1st, 1868, publicly during the performance of Divine Service, that is to say, at the conclusion of the Nicene creed, gave notice that on the morning of the next day there would be 'a high celebration of the Holy Eucharist' at eleven o'clock; and that you, on the same day, after the sermon, gave, or caused to be given, notice that on the next Friday, 'being the feast of St. Leonard,' there would be a celebration of the Holy Eucharist at eleven o'clock; and that on Sunday, the 8th of November 1868, after the Nicene creed, you gave notice that the Holy Eucharist would be celebrated on Wednesday, 'being the Feast of St. Martin;' and on Friday, 'being the Feast of St. Britius.' And that on Sunday morning, January the 31st, 1869, after the Nicene creed, you gave notice that 'on Tuesday next, being the Festival of our 'Lady, there would be a high celebration of the Holy 'Eucharist at eleven o'clock in the morning.'"

The Prayer Book does not warrant, in my opinion, this particular mode of announcing that the Eucharist will be celebrated. According to the rubric, after the Nicene creed notice is then to be given of the Communion, and according to the rubric after the church militant prayer, "When the minister giveth "warning for the celebration of the Holy Communion "... after the sermon or homily ended he "shall read this exhortation following." It appears to me that the epithet "high" has no sanction from the rubric, and, though perhaps in itself not very material, cannot legally be used. It appears from the evidence that at different times notices were given that the feasts of St. Leonard, St. Martin, and St. Britius would be observed. The rubric, after the Nicene creed, directs that "the curate shall declare unto the "people what holy-days or fasting days are in the "week following to be observed." Mr. Purchas is not charged with having violated the law by omitting to give notice of these holy-days or fasting days, but by having given notice of holy-days which the church has not directed to be observed. I think the holy-days which are directed to be observed are those which are to be found after the preface of the Prayer Book, under the head of "A Table of all the Feasts *that are to*

be observed in the Church of England throughout the year." The feasts of St. Leonard, St. Martin, and St. Britius are not among these; I therefore think the notices of them were improper, and I must admonish Mr. Purchas to abstain from giving such notices for the future.

This is my judgement upon the particular charges brought against the Defendant; but I cannot conclude it without once again referring to the general question to which these charges relate. In the judgement in Martin *v.* Mackonochie I said:—

"Before I proceed to consider the greater question, whether they are ceremonies forbidden by the Ecclesiastical Law of England, and more especially by that part of it which consists of the provisions of the Prayer Book and the Statute of Uniformity, I think it right to draw attention to the judgement of the Church universal, and especially of 'that pure and apostolical branch of it established in 'this realm,' upon the general subject of ceremonies.

"And from that judgement it will, I think, appear that an essential distinction is drawn between those which are, from their origin, immutable, and those which it is competent to the proper authorities to mould according to the varying necessities and exigencies of each particular church."—(p. 136).

I then cited various authorities upon this point, and I added,—

"I have thought it expedient to recite the foregoing authorities upon the nature of rites and ceremonies, in order to fortify my position, that the questions now pending before me in no way affect the relations of the Church of England to the Church Catholic, but have reference solely to matters of detail and order in her ministrations, which every independent church has at all times claimed and exercised.—(p. 146.)

I have deemed it well to repeat this language upon the present occasion, because I think that the proposition which it embodies would, if temperately and impartially considered, tend to prevent the litigation and allay the discord which is at the present moment distracting the energies and weakening the authority of our Church.

Now with respect to the question of costs, I shall condemn the Defendant in the costs of all those charges which have been substantiated against him, and as the Defendant has not appeared I shall make no order as to the costs of those charges which the Promoter has failed to substantiate.

The course which the Registrar will probably think it proper to pursue will be to tax the Promoter's whole costs of suit, and subsequently to deduct from that sum such a proportion as he may think fairly represents the costs of the unsubstantiated charges. It will probably be found a case in which a very close estimate cannot be made; and considerable discretion, subject to the revision of the Court, must be left to the Registrar.

Judgment of the Lords of the Judicial Committee of the Privy Council on a Motion to revive the Appeal of Elphinstone v. Purchas, from the Court of Arches; delivered 14th July 1870.

Present:

ARCHBISHOP OF YORK.
LORD CAIRNS.
SIR JAMES W. COLVILE.
JUDGE OF THE HIGH COURT OF ADMIRALTY.

This was a cause of the office of the judge promoted by Colonel Charles James Elphinstone, a parishioner of Brighton, against the Rev. John Purchas, perpetual curate of the chapel of St. James in that borough. The Lord Bishop of Chichester sent the case, in the first instance, by letters of request, to be tried in the Court of Arches. Mr. Purchas was charged with having offended against the laws ecclesiastical by the use of certain rites and ceremonies which were set forth in the criminal articles exhibited against him. Mr. Purchas did not appear in that court, and the cause was heard *in pœnam*. The Dean of the Arches pronounced that Mr. Purchas had offended against the law with respect to some of the charges, admonished him to abstain from the use of certain rites and ceremonies which were the subject of those charges, decreed a monition to issue against him, and condemned him in the costs incurred by the proof of those charges. But with respect to the charges contained in other articles, the court held that they were not proved, and declined to admonish Mr. Purchas, or issue any monition with respect to them.

From this sentence the promoter appealed on the 16th of February, 1870; and, having extracted the usual inhibition and citation, served them on Mr. Purchas on the 26th of February, and on the Registrar of the Arches Court on the 28th of February.

On the 22nd of March the inhibition and citation were returned, and the process of the Arches Court was filed in the registry of this court. On the 30th of March the promoter died.

On the 20th of April Mr. Henry Hebbert, a parishioner of Brighton, executed a proxy authorizing the proctors of the late promoter to carry on the proceedings in his name and on his behalf; and they now pray their lordships, that Mr. Hebbert may be admitted and substituted as a promoter in the place of the late Charles James Elphinstone.

Mr. Purchas, being served with a notice of this motion, has appeared by counsel before their lordships and contended that the suit was determined by the death of the promoter and ought not to be revived, and that Mr. Hebbert ought not to be substituted as a promoter.

It was admitted, on the one hand, by the prayer of Mr. Hebbert, what indeed could not be disputed, that the criminal suit had abated by the death of the promoter; and it was admitted, on the other hand, by the counsel for Mr. Purchas, that the suit could be revived by the substitution of a promoter of a particular character. The principal question which has arisen for their lordships consideration is, whether the substituted promoter must be clothed with that particular character; or whether it be not *ex debito justitiæ* to admit any proper person who applies to the court for permission to carry on the suit; and, if this be so, there remains the subordinate question whether Mr. Hebbert be a proper person.

In order to give a satisfactory answer to the first question, it becomes necessary to make some observations as to the nature of the suit. All criminal proceedings in the Ecclesiastical Courts are carried on in a certain sense by the exercise of the office of the judge: it may be exercised in two ways by the Ordinary—that is, by the judge himself, *ex officio mero*, or by the judge at the instance of another party, *ex officio promoto*. The proceedings in this case belong to the latter category. It was decided by their lordships in the case of Sherwood *v.* Ray (1 Moore, 397), which was one of great importance, and very carefully considered by the eminent judges who sat upon it, among whom was Sir John Nicholl,

perfectly acquainted with the practice of the Ecclesiastical Courts, that the promotion of the office of the judge, though generally permitted as a matter of course, cannot be demanded *ex debito justitiæ*.

Subsequently to this decision, the Statute 3 and 4 Vict. c. 87, was passed. By the 13th section it was enacted "that it shall be lawful for the bishop, if he shall think fit," either to issue a commission of inquiry, or, in the first instance, to send the case by letters of request to the Superior Court. In the case of Regina *v.* the Archbishop of Canterbury (6 Ellis and B. 546), the Queen's Bench held that, when the bishop had once issued a commission at the instance of a promoter, the bishop could not refuse to allow his office to be further promoted.

In the case of Regina *v.* Bishop of Chichester (2 Ellis and E., p. 228), the Queen's Bench refused to compel by mandamus the issue of a commission of inquiry, at the instance of a person who was unconnected with the parish or diocese; and Mr. Justice Wightman expressed a strong opinion that, under the general law, and under the words of the statute, the bishop had an absolute discretion to allow or refuse his office to be promoted in the first instance.

In the present instance, however, it appears that the local Ordinary, the Bishop of Chichester, thought both that the cause was one which, on the ground of public interest, ought to be instituted, and also that a proper person had applied for leave to promote the office of judge. He, moreover, availed himself of the provision of the statute to send the case by letters of request to be tried in the Superior Court of the province.

Having taken this course, it was not competent to his lordship, according to the decision to which we have referred, to stay or prevent the further prosecution of the suit. The court of the province had alone jurisdiction over the matter, while the trial was pending before it; and this Appellate Court having duly inhibited the court below, and duly cited the defendant to appear before it, has now exclusive jurisdiction over the suit. To this court, therefore, the application has been properly made.

The precedents on the subject are not numerous; they are principally furnished from the records of the Court of Delegates, whose authority has been transferred to this tribunal. It was not the habit of the delegates to deliver reasons for their judgment; and there are no printed reports of the cases which they decided, or of the arguments of counsel which were addressed to them. It is, however, to be collected from the records with which their lordships have been furnished by the industry and research of the Registrar of Ecclesiastical and Maritime Appeals, that suits which have abated by reason of the death of the promoter have been revived by the appointment of a new promoter in several cases in which the promoter was respondent and died pending the appeal. In these cases the executor of the original promoter appears to have been substituted as a new promoter, on the ground probably of his having an interest in the costs which the testator promoter had obtained by the judgment appealed from; and on the same principle the executors of the promoter have been allowed to take out a monition to enforce a decree for costs already obtained.

There are also cases, both in the delegates and in the Court of Arches, in which an appellant promoter, who was an official person, a churchwarden in one case and a mayor in the other, having died pending the appeal, a new official promoter was appointed by the court. It is true that in the year 1731, on an appeal from the Consistory of York before the delegates, the promoter having died pending the appeal, the delegates assigned the cause for hearing (*ad informandum in jure*) on the legal question, "whether by law the office of the Ordinary has not such a concern in all prosecutions of a spiritual nature that a proper promoter may be permitted on any emergency to carry on the cause either in the first instance or the appeal?" Eventually they dismissed the appeal, but on the special ground that the promoter had died before the inhibition and citation were returned; in other words, the jurisdiction of the court appealed from remained, and the jurisdiction of the Appellate Court was never founded, as it has been in the case which is being now considered.

Their lordships are unable to discover any sound distinction in principle between these precedents and the case which is now before us. There seems no good ground for the proposition that the power of the court to appoint a new promoter is limited to the two categories of a deceased promoter whose representative has a pecuniary interest, or of a deceased promoter who was clothed with an official character.

The cases of the Dean of Jersey *v.* the rector of ———— (3 Moore, 229), and Liddell *v.* Beal (14 Moore, 1), decided in this court, and that of Sumner *v.* Wix (3 L. R. Adm. and Eccl. 6), decided in the Court of Arches, though in some respects distinguishable from the present, tend to support the principle of the substitution of a new promoter where the former one has died during the progress of the suit.

Criminal ecclesiastical suits ought not to be, and, it must be presumed, would not be allowed to be instituted in the first instance by the Ordinary, who has full control *in limine* over the subject, unless the public interest requires their institution. But it would be a great evil if, after the due institution, under proper authority, of such suits, the course of justice with respect to them could be arrested on any technical or formal ground.

If this were the legal doctrine, an immoral or heretical clerk in Holy Orders might escape a sentence against him which the welfare of the Church demanded, because the promoter of the office, happening to be a private person, had died before the cause was tried. We are satisfied that such a doctrine is contrary to the analogy to be derived from other systems of law in this country, and is not founded on the practice or principle of Ecclesiastical law, when thoroughly examined and properly understood.

We are of opinion, therefore, that it is the duty of the court before which proceedings are pending when the promoter dies, to allow a proper promoter to be substituted in his place.

The subordinate question only remains, whether Mr. Hebbert, who is proposed as the new promoter, be a proper person to discharge that office.

In deciding this point we are not embarrassed by the consideration whether the personal representative of Colonel Elphinstone might not have a prior claim, if he desired it, to this office. No such personal representative is before us, or has made any application to this court. Indeed, it would appear that he has no intention of doing so.

It appears to their lordships that Mr. Hebbert, a parishioner of Brighton, is a proper person to be substituted as a promoter in this case. And they will humbly tender to Her Majesty, in a proper form, their advice to this effect.

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FROM

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—*(9.)*—

CUSTOMS; INLAND REVENUE; POST OFFICE.

Session

8 *February* —— 10 *August* 1870.

VOL. XX.

1870.

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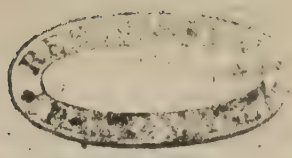

THIRTEENTH REPORT.

TO THE LORDS COMMISSIONERS OF HER MAJESTY'S TREASURY.

May it please your Lordships,

Our first report, in the year 1857, contained much information, not readily accessible sewhere, respecting the history of the various taxes which are under the management this Department, and we have found that there is some demand for copies of that port, not only from persons in office but from others engaged in statistical inquiries id compilations. The volume is now out of print, and it has therefore occurred to us to sue a new and revised edition, comprising all that is worth preserving of our succeeding nual reports down to the present time.

Reasons for making a consolidation of our Reports down to the present time.

The task has proved much heavier than we had anticipated. The quantity of new atter which we have found it necessary to supply is very considerable, and we have us been led on by degrees to re-write the whole of our twelve previous reports.

It has been our aim to produce a book of reference rather than anything in the nature an essay or review; and to furnish facts from which others may draw inferences, rather an to offer our own opinions upon the subjects of which we have treated. It must not supposed when no reflections are made that no reflections occur to us.

In order to make the volume complete for the purposes of those who are imperfectly quainted with our system of taxation, we have given a full account of the mode in hich each duty is levied, and of the officers by whom the assessment and collection is fected.

In a separate volume are Tables containing the most accurate accounts we have been ble to furnish of the produce of each duty, year by year, from its first imposition to ie present time.

Separate volume of Tables.

Before entering on the past we must briefly notice the present.

The financial year in which we are writing (1869–70) will be memorable in the history this Department. The reform we have so long advocated in the mode of collecting ie assessed taxes has at length been effected, and effected more thoroughly and more tisfactorily than we had ever previously ventured to expect.

The financial year 1869–70.

It will be in your Lordships' recollection that we have been for many years urging ie abolition of the system of collection and assessment of a branch of our revenue, rough persons unconnected with the Executive Government. We pointed out that ey were for the most part utterly indifferent to the interests of the Exchequer; that ey had even been sometimes openly opposed to those interests, and engaged in doing eir best to thwart the intentions of the Legislature; that they were, many of them, literate, many corrupt; that for the purpose of instructing them in their duties, and straining them from doing wrong, both to the Crown and the subject, it was necessary r the Government to maintain another large staff of officers to go over the same ground, nd that after all that precaution and expense there remained an amount of evasion of axes which could scarcely be accounted for by mere carelessness or ignorance.

Reform in the assessment and collection of taxes.

Attempted partially in 1864.

But the influence of those interested pecuniarily in maintaining the system was to powerful for any but a very strong government. An attempt made in 1864 to vest i government officers the collection alone, was foiled at the last moment.

Success of the dog licences.

It cannot be doubted that the acceptance of the present measure is greatly owing t the success of the Dog licences. When we were able to show that by a mere chang of machinery we brought into charge a million dogs instead of four hundred thousan we were furnished with an argument which was quite irresistible.

Budget for 1869–70, 8th April 1869.

The proposals in the budget of 1869–70 relative to this department were the following :–

1. The reduction of the Income Tax from 6*d.* in the pound to 5*d.*
2. The reduction and simplification of many of the rates of Assessed Taxes, and th collection of them by means of licences to be taken out as soon as the liability t the tax should be incurred ; the licences being in force from the 1st of Januar to the 31st of December :
3. The collection of the Income Tax under Schedules A, B, and D, and also unde Schedule E, (except public offices,) and of the Land tax and Inhabited Hous duty, in one sum, in the last quarter of the financial year, *i.e.*, between 1st o January and 1st of April :
4. The repeal of the taxes on Locomotion, viz^{t}. Stage Carriage duty, Hackney Carriag duty, Post Horse duty :
5. The repeal of the Fire Insurance duty :
6. The repeal of the duty on Licences to sell Tea.

Alterations in the rates of assessed taxes.

The chief alterations in the rates of Assessed Taxes were—

The reduction of the duty on Servants from 1*l.* 1*s.* to 15*s.* (the lower rate of 10*s.* 6*d* on servants under 18 years of age being abolished).

The reduction of the different rates on Carriages, (varying according to the number o horses used, &c.), to two—viz. 2*l.* 2*s.* on 4 wheeled carriages and 15*s.* on 2 wheele carriages.

In order not to press too severely on pony carriages, (formerly chargeable at lower rate when drawn by a pony under a certain height, and when having wheel of certain dimensions,) 4 wheeled carriages weighing less than 4 cwt. were mad chargeable with the same rate as 2 wheeled carriages.

The reduction of the duty on Horses from 1*l.* 1*s.* to 10*s.* 6*d.*

The alteration of the mode of charging Armorial Bearings. The duty for using Armorial Bearings is now 1*l.* 1*s.*, but if they are painted, marked, or affixed on carriage the duty is 2*l.* 2*s.*

The law previously was, that when a person using Armorial Bearings wa also chargeable for a 4 wheeled carriage drawn by 2 horses, he should pay 2*l.* 12*s.* 9*d.* but if not *so* chargeable only 13*s.* 2*d.*

The reduction of the Horse Dealer's licence to a uniform rate of 12*l.* 10*s.* instead o duties varying according to locality.

The abolition of the duty on Hair powder, yielding about 900*l.*

Estimate of the changes in the Inland Revenue :

The amount of the duties on locomotion to be repealed was taken by the Chancellor of the Exchequer at 293,000*l.*, viz^{t}., Post Horses 135,000*l.*, Stage Carriages 47,000*l.*, Hackney Carriages 111,000*l.* The Assessed Taxes he stated as producing 1,167,000*l.* The total Revenue, therefore, from the above duties was 1,460,000*l.*

He estimated at 1,113,000*l.* the Licence Duties which he proposed to substitute. ius the permanent Reduction in taxation under these heads would be 347,000*l.*

To this would be added the amount of the Fire Insurance duty, 1,000,000*l.*, and the :a Licences, 73,000*l.*

As to the income of the current financial year, he reckoned that by the new arrange- nts for collection he would receive 1,800,000*l.* of Income Tax, and 950,000*l.* of ›use Duty and Land Tax, beyond the amounts otherwise payable within the quarter ling in April 1870. From the new Establishment licences he expected 600,000*l.* thin that period. The sum of these gains would be 3,350,000*l.* and of the effect upon the income of the year 1869–70.

On the other hand, the loss by Fire Insurance duty within the year would be 500,000*l.* l by repeal of Tea Licences 73,000*l.*, the balance being 3,277,000*l.*

In the course of the year the Chancellor of the Exchequer made an alteration in the rehousing laws, destined, as we think, to confer no less benefit upon the Revenue an upon the consumers of imported goods. We refer to the permission now given to nd foreign wines and spirits in Excise warehouses, that is to say, in warehouses at and towns. Inland Bonding. 32 & 33 Vict. c. 103.

The following is an account of our Revenue for the last complete financial year: Comparative state of revenue in 1868 and 1869.

GENERAL STATEMENT of INLAND REVENUE.

Years ended 31st March 1868 and 1869.

	Years ended 31st March		Increase.	Decrease.
	1868	1869		
	£	£	£	£
Excise - - -	20,173,288	20,450,386	277,098	—
Stamps - - -	9,461,010	9,227,906	—	233,104
Taxes - - -	3,450,318	3,484,166	33,848	—
Income Tax - -	6,184,166	8,623,507	2,439,341	—
Total Inland Revenue -	39,268,782	41,785,965	2,750,287	233,104
	Net Increase £2,517,183			

The causes of the principal variations from the preceding year will be explained in the ubsequent pages of this volume.

In the Excise the increase is chiefly due to Malt.

In Stamps the decrease is caused by falling off in Probate, Legacy, and Succession duty, and by reduction of Marine Insurance duty.

In Income Tax the increase is owing to additional rate of duty.

We have the honour to be,

Your Lordships' most obedient humble Servants,

W. H. Stephenson.
C. J. Herries.
Alfred Montgomery.
Henry Roberts.
Alex. Duff Gordon.

Inland Revenue Office,
February 1870.

EXCISE.

GENERAL VIEW OF THE EXCISE SURVEYING DEPARTMENT.*

Excise Establishment of Surveying Officers.

"The Excise duties of Inland Revenue are charged and collected by a number of commissioned Officers, who form what is called the Excise Surveying Establishment. For the convenience of business each part of the United Kingdom is ivided into several large sections, technically named Collections. A Collection is made to consist, as far as possible, of a certain number of whole parishes or townships, and is proportioned to the number of traders in different localities or the magnitude of their operations. Usually a Collection takes its title from the name of some large city or town prescribed as the residence of the principal Officer.

"Each collection is presided over by a Collector, an Officer who holds the highest local rank in the Surveying department.

"Collections are sub-divided into Districts, and these again into Divisions (or footwalks) and Rides.

"The Officer in charge of a District is called a Supervisor, and is next in rank below a Collector. The fixed Surveying Officers are of two classes.—1. Division officers; 2. Ride officers.

"In Scotland the remote and thinly-peopled parts of the country, where but few duties accrue, are laid out in Preventive Districts, instead of Collections. A Supervisor has charge of each of these Preventive Districts, and acts in the capacity both of a check Officer and a Receiver of duties. He has under him, in addition to the ordinary surveying officers, a number of Preventive Officers and Preventive men, whose special business it is to aid in suppressing the illicit manufacture of malt and spirits.

"In Ireland, since the abolition of the Revenue police force, the same object is effected by the co-operation of the Constabulary with the Officers of Excise.

"According to the latest arrangement,—

	Collections.	Districts.	Preventive Districts.	Divisions.	Rides.
England with Wales is divided into	64	281	..	905	762
Scotland..... „	13	63	9	313	85
Ireland..... „	14	53	..	144	172
Total.....	91	397	9	1362	1019

"The distinctive character of the Surveying branch of the Excise establishment is, that all its superior Officers are selected from the lower ranks, on the principle of competition. The appointment of new officers is invariably to the lowest grade in the service; and the nominations are now made by the Lords of the Treasury.

"The age at which a person is admissible is from nineteen to twenty-five. It is required that he be unmarried and without family, and of respectable character, and that he be healthy and active, without any bodily infirmity, and not incumbered with debts; that he shall understand arithmetic, so as to work out sums in the rules of addition, subtraction, multiplication, and division; that he shall possess a good knowledge of vulgar and decimal fractions, and be able to write a good hand, and correctly and fluently from dictation.

"When a person has obtained a nomination, if he reside in London, or within forty miles of it, he has to attend before the Civil Service Commissioners to have his qualifications examined; but if he reside at a greater distance than forty miles from London, examination papers, prepared by the Civil Service Commissioners, and contained in a sealed envelope, are forwarded to the Collector, in the presence of whom and his Clerk the examination is conducted. The seal on the envelope containing the papers is not broken until the candidate attends for examination. When the examination is completed the papers and answers are transmitted to the Civil Service Commissioners for their approval. If the candidate's performances prove satisfactory, the Board, on receipt of a certificate from the Civil Service Commissioners to that effect, issue an order directing him to be placed for instructions under an approved Surveying Officer, where he remains for six weeks, or longer if necessary, to enable the Supervisor, in conjunction with the Officer, to certify 'that he is qualified to survey maltsters and distillers, and that he 'can cast gauges both by pen and rule; that he has surveyed for six weeks, and duly entered 'his surveys in books prepared by him for that purpose, from which he has made true vouchers

* The principal part of this statement is taken from Loftus's Inland Revenue Officer's Manual (by W. H. Johnston, Surveying General Examiner: London, Loftus, 146, Oxford Street, 1865), and the Excise Officer's Manual (by James Bell, Surveying General Examiner: London, Maxwell, Bell Yard, Lincoln's Inn, 1865). These works, from which we have borrowed some useful statements, are highly creditable to their authors, and to the department to which they belong.

'and abstracts; and that he is well qualified in every respect for a Surveying Officer of Inland 'Revenue.' After the Supervisor and Officer have certified, the candidate is subjected to another examination by the proper Collector, and, if his qualifications are approved, he is appointed a Second-Class Assistant, and receives a commission.

"A *Second-Class Assistant* is an Officer who is attached to some Collection, and who is employed to act for a regular Officer when sick or absent. He has a fixed salary of 60*l.* per annum, and when employed receives an additional allowance of 2*s.* per day. As vacancies occur, Second-Class Assistants are appointed, according to seniority, First-Class Assistants.

"A *First-Class Assistant* is an Officer whose duty usually is to assist established Officers during great pressure of business. His salary is 95*l.* per annum. As vacancies occur, First-Class Assistants are appointed, according to seniority, to the next higher station, namely, that of a Ride.

"A *Ride-Officer* has to survey the Excise manufacturers and traders within a certain extent of country in which they are thinly scattered, for which purpose he is required to keep a horse. His duty is to attend at the traders' premises, and take an account of the different operations going on there, so as to ascertain to what extent the duty is chargeable; and at the proper periods he has to assess the amount of such duty, and return an account thereof to the Collector. The Officer has also to make a return of the traders in his ride who are subject to Excise licences, with the amount payable thereon. He is required to enter in proper books an account of all his proceedings, and is at all times subject to a strict vigilance on the part of his superior officers. His salary is 110*l.* per annum, with an allowance of 30*l.* per annum to cover the expenses attendant upon the keeping of his horse, or, if his station be such that a horse can be dispensed with, an allowance for travelling charges not exceeding that amount. When a Ride-Officer has been one year in a ride he is at liberty to petition for promotion, and, if no censure is against him, his petition is recorded, and, when his turn comes to have his claims for promotion considered, his books for a quarter of a year are ordered out for examination; and if it appear that his book-keeping has been correctly performed; that the traders under his care have been properly surveyed; and that his gauges and accounts have been accurately made up, he is appointed a Division-Officer on the first vacancy.

"A *Division-Officer* has the superintendence of a more limited but generally more closely populated part of the country than a Ride-Officer. The general character of his business, however, is of the same description, only he is not required to keep a horse. His salary is 120*l.* per annum, increasing by 5*l.* a year to 150*l.* A Division-Officer who has been seven years in the service, and who has been two years in a Division, is eligible to petition for promotion to the rank of Examiner, and, if there is no censure standing against him, his petition is recorded; but his request is not granted as a matter of course. As a rule the claims of several Officers are considered by the Board at the same time, and the names are generally taken in the order in which they stand on the list. The candidate has first to undergo a preliminary examination before his Collector in writing from dictation and in arithmetic. If these performances prove satisfactory he is directed to attend at the Chief Office in London, where he is further examined by the Surveying General Examiners as to his grammatical proficiency, general acquirements, knowledge of the Excise laws, and of the operations of the traders who are subject to them; as to his ability to write fluently and correctly, so as to be able to correspond with the Board; as to his knowledge of common and decimal fractions, and his ability to calculate averages and percentages; and as to his knowledge of book-keeping by double entry. The candidate's performances are then laid before the Board, and, if they deem them satisfactory, they order out his books for a quarter of a year for examination, and his work is subjected to a rigid scrutiny. Should the result be favourable, he is appointed an Examiner.

"An *Examiner* is an Officer who is employed at the Chief Office for the purpose of examining Officers' books, and qualifying himself for the duty of Supervisor. He is also sent into the country, when necessary, to officiate for any Supervisor who may be out of business through illness or from any other cause. His salary is 170*l.* per annum; and when he is employed in the country he receives an additional allowance at the rate of 50*l.* per annum. As vacancies occur Examiners are appointed in rotation to be Supervisors.

"A *Supervisor* has the charge of a District comprising a certain number of Rides and Divisions. His principal duty is to survey the traders, and to check and examine the performances of the Officers in his district. He has also to report to and correspond with the Board, and the heads of departments, upon all matters connected with the business of his District. His duties are very heavy and onerous; and he has to keep a diary of his daily performances, which is periodically examined and reported upon by his Collector. The salary, if in a Riding District, is 210*l.*, increasing by 5*l.* a year to 230*l.*, and if in a Footwalk District 230*l.*, increasing by 5*l.* a year to 250*l.* In a Riding District, which generally embraces a large extent of country, the Supervisor is required to keep a horse, for which he has an allowance of 45*l.* per annum in addition to his salary; or, if not required to keep a horse, he is allowed a sum not exceeding this amount to cover travelling expenses. When a Supervisor has been appointed three years he is eligible to apply for the station of Surveying General Examiner. These appointments, however, are not by rotation; but are given to those Supervisors whom the Commissioners consider most meritorious and eligible. When a few vacancies occur in the Surveying General Examiners' establishment, several Supervisors are selected to be examined at the same time. When a Supervisor is thus selected he has first to attend before his Collector to undergo a preliminary examination, which

ually consists in the writing of a paper upon some subject connected with the law or practice the Excise. If the Board are satisfied with the result of his preliminary examination, he is en directed to attend at the Chief Office in London, where he is further examined as to his ility to write on subjects selected to elicit his general acquirements and his practical knowledge revenue matters generally. If his personal examination be satisfactory, his books are ordered t for examination. This examination extends over a period of six months, and includes not ly the Supervisor's own books but also those of the Officers of his District; he being held sponsible for any errors that may be discovered in any of them. When the examination is ished, his "character" is read to the Board, and, if approved, he is appointed a Surveying eneral Examiner.

"A *Surveying General Examiner* has no particular district under his charge, but is employed ther at the Chief Office in London, in reporting upon questions relating to the practical orking of the Excise laws, or the management of the establishment; or, in the country, in vestigating special matters relating to traders or officers, or surveying as a check upon the roceedings of the Supervisors and Surveying Officers. He is also sent into the country, when ecessary, to officiate for any Collector who may be out of business through illness or from any her cause. Surveying General Examiners are divided into three classes; those in the first class e employed almost exclusively in the Chief Office; and those in the second and third, except few in each class, are most of their time engaged in the country. The classes and salaries are follows:—First class, one Principal at 800*l.*, increasing by 25*l.* per annum to 900*l.*, and three 550*l.*, increasing by 10*l.* per annum to 600*l.* Second class, one at 400*l.*, and thirteen at 350*l.* hird class, fourteen at 300*l.* The appointments to the first class are made by selection; d the appointments to the second class are made from the third by rotation. Collections, as ey become vacant, are filled from the second class.

"A *Collector* is at the head of a particular Collection or tract of country, including Districts, ides, and Divisions. He has to collect, and account for, the Excise duties accruing within his ollection, and in England he has also to receive, and account for, the Income and Assessed taxes, d in Ireland the Income tax and Quit-rents. For this purpose he is required at stated tervals—eight times in the year—to visit and hold a receipt for duties at every market town in s Collection; and, being there attended by his Supervisors and Officers, he receives the duties om the traders, who are required to attend for that purpose at the place of receipt. The eceipts at which Land and Assessed Taxes and Income Tax have to be paid are attended by the urveyors of Taxes and local collectors, and the Collector receives the Taxes from the latter. esides having to collect and receive the duties at the places of receipt, he has to examine the upervisors' diaries, inspect their books and also those of the Officers, and to inquire into and eport upon complaints entered in the diaries against the latter. When not on his "Rounds" e Collector is employed chiefly in making up and transmitting his voluminous accounts and eturns. He has likewise a general supervision of the conduct of his inferior officers, and is metimes employed in investigations similar to those intrusted to the Surveying General xaminers. The salaries of Collectors vary according to the classes of Collections, which are vided into three classes. The classes of Collections and salaries are as follows:—First class, ublin, Edinburgh, Glasgow, and Liverpool, 700*l.*, increasing by 20*l.* per annum to 800*l.*; econd class, fourteen at 550*l.*, increasing by 20*l.* per annum to 600*l.*; third class, seventy-three 400*l.*, increasing by 10*l.* per annum to 500*l.*

"A *Collector's Clerk* is an officer who is employed to keep the Collector's books and accounts. is duty is to enter the particulars of every receipt and disbursement, and to prepare the rious periodical returns required to be rendered by the Collector. He accompanies the Colctor on the round, and in some cases receives the duties. Any Officer above the rank of cond-Class Assistant is eligible to be appointed Clerk. A Collector has the privilege of prosing any Officer for his Clerk; but before the appointment is made the Officer is examined as his knowledge of the mercantile system of book-keeping by double entry. Should the result his examination be satisfactory, he is directed to officiate for three months, and, if at the piration of that period the Collector is satisfied with his performances, the Board confirm the pointment. In Collections in which there is only one Clerk the salary is 140*l.*, increasing by a year to 180*l.*; in Collections in which there are two Clerks the salary of the first is 140*l.*, reasing by 5*l.* per annum to 180*l.*, and the salary of the second is 110*l.*, increasing by 5*l.* per uum to 140*l.*; and in Collections in which there are three Clerks the salary of the first is 180*l.*, reasing by 5*l.* per annum to 220*l.*, the salary of the second is 140*l.*, increasing by 5*l.* per annum 180*l.*, and the salary of the third is 110*l.*, increasing by 5*l.* per annum to 140*l.*"

Mode of charging, collecting, and accounting for the duties.

"METHODS OF SURVEY AND ACCOUNT.—The regulations for securing and rendering account the different duties are prescribed in substance by law, and are carried into effect by the local rveying Officers, according to a system of Instructions and General Orders drawn up by the ads of the department, and issued from time to time under the authority of the Board.

"*Entries.*—Every trader is, with few exceptions, required, before he shall commence business, to iver to the proper Officer* an exact description in writing of all the places and utensils intended be used by him for the keeping or manufacturing of articles subject to Excise duty or inspection, d to distinguish those places and utensils by a particular mark or number. This document is

* It must be borne in mind that the term "Officer" means Ride or Division Officer.

called an entry, and is in most cases sufficient authority to the Officer to take the trader under survey, and to visit and examine at any time the entered premises.

"*Notices.*—It is imperative also on manufacturing traders to deliver to the Officer of the station a formal notice in writing, of their intention to begin any operation of importance, such as the wetting of corn to be made into malt, the removal of fermented wort to a still, &c. The length of this notice varies from one hour to a whole day, or even six days in advance, according to the nature or urgency of the depending process. The object of a notice is to give the local Officer an opportunity of arranging his business, so that he may attend at the trader's premises at the time when the best or earliest account can be taken of the materials in course of manufacture, or of the finished product chargeable with duty; or, generally, when his presence may afford the most effectual protection to the Revenue.

"*Officers' Surveys.*—In addition to the attendance given in pursuance of notices, Officers are required, for the better prevention of fraud, to visit their traders both when "silent" and at work, at uncertain periods, not exceeding stated intervals of survey. Within these intervals several opportunities are afforded to the Officer of examining goods in operation and in stock, or checking any attempt to evade a charge of duty, and of detecting minor irregularities of practice. He is enjoined by his instructions to go on each visit through the entered rooms, to observe the state of the trader's stock, and the condition of his utensils and operations, if he be a manufacturer. He has to ascertain, by weighing, gauging, or measuring, the quantities of goods progressively chargeable with duty, and to record the results of his observations, gauges, &c. in a survey book, titled and prepared agreeably to precedent for the reception of the different entries. He has also to enter in a book or paper called a "Specimen," kept upon the premises of the trader, the day and hour at which his visit is made, with an abstract of the particulars of each survey and charge, for the information of the trader, and as an evidence of his own attendance at the place.

"The quantities of goods taken account of by the Officer or Supervisor are added up in the survey book, and brought to charge at certain periods against the trader, who is shortly after apprised by a notice in writing of the duty payable and of the appointed time of payment.

"*Payment of Duties.*—In the country Collections no trader can be required, for the purpose of paying duties, to go further than to the market town next to the place in which his business is transacted, or beyond the market town in which it is transacted: and every trader is obliged under a penalty to discharge the amount with which he has been charged, at such times as may be prescribed by law, or by the Commissioners of Inland Revenue when there is reason to suppose that the duty is in danger of being lost to the Crown. In conformity with these regulations, it has been arranged that the Collector shall visit every market town within his Collection eight times a year, or twice in each quarter, at intervals of six or seven weeks, to receive the duties then payable. These divisions of the quarter are termed "Collecting Rounds," and are fixed with reference to the termination of the "Charging Rounds," always commencing on the Monday about ten or twelve days after the accounts are made up. The official year ends on the 31st March, and the 2nd, 4th, 6th, and 8th charging rounds always terminate on the 30th June, 30th September, 31st December, and 31st March respectively. The intermediate rounds, terminate on a day fixed at or near the middle of these quarters by annual order of the Board.

"*Charge Vouchers.*—At the close of every round the Officer adds up the several charges made upon each person under his survey for that time, as entered in his books, and copies these entries into an account termed a "Charge Voucher," one of which is prepared for each head of duty and contains the charges on the different traders by name, with the total of the ride or division and the amount of duty expressed both in figures and words.

"These vouchers are signed by the Officer, and afterwards examined and compared with the books by the Supervisor, and, if correct, are countersigned by him, and despatched to the Accountant and Controller General at the Chief Office, where, in the hands of the proper Accountants, they form the grounds of charge raised against the Collector.

"*Abstract, Pay List, and Licence List for Collector.*—Having made out the vouchers for each head of duty, the Officer then prepares an account called a "General Abstract," into which he copies from the vouchers the total commodities and the amount of duty charged against each trader in his station within the round. He also specifies in the abstract, in separate columns, the amount of duty payable on the Collector's next visit, and, in the case of maltsters, the amount charged but not then due. This abstract, signed by the Officer, is then examined by the Supervisor, and, if found correct, is also signed by him, and despatched to the Collector at his residence. In addition to the abstract, a "Pay and Licence List," showing the name of every person having duty to pay and the amount payable, and the names, residences, and occupations of the several persons intending to take out or renew licences, the date of commencement of each licence, and the amount of duty to be paid, is made out and signed by the Officer, and transmitted through the Supervisor to the Collector. From the abstract the Collector's Clerk transfers to one of his ledgers the duty charged upon and payable by each trader, opposite to his name. The Collector being thus prepared, proceeds on his collecting round. At each place of collection he is attended by the proper Supervisors and Officers, and, as the several traders pay the duties charged on them, he credits them in his ledger with the amount so paid, carrying forward as "Arrears" the sums which have become payable and are not paid at the appointed time, and as "Uncollected Duties" those sums for which the credit allowed by law has not expired.

"*Weekly Petty Account.*—The Collector transmits to the Chief Office at the close of each week an account called the "Collector's Petty Account," which is an abstract of the entire receipt on every day in the week, specifying the station in which the payment is made, and including the duties charged by survey, and the cash received on account of licences or any other branch of the Revenue. The amount received is entered on one side of the Petty sheet, and attested by each Officer for the business under his survey, as well as by the proper Supervisor. During the intervals between the sittings for the receipt of duties, when the Supervisor and Officers are not present to attest the correctness of the sums entered in the Collector's Petty Account, a similar weekly return is made by the Supervisor direct to the Accountant and Controller General at the Chief Office of all moneys paid in his District for licence or other duties. This return operates as a check on the weekly accounts rendered by the Collector. On the other side of the Petty Account the Collector enters his remittances and disbursements during the week, all of which must be supported both in date and amount by receipts or other vouchers transmitted by him at the close of the round. He must remit, every Saturday, the whole of the Revenue money in his hands, except any fraction of 50*l.* He is allowed, however, to retain at certain periods a sufficient part of the week's receipts to meet the payment of salaries, &c. Collectors of Inland Revenue in Great Britain make their remittances to the Receiver General in London, by means either of branch Bank of England Receipts or Bills (at 10 days date in England and 11 days date in Scotland), drawn by approved local bankers on their London agents; the Bills remitted are paid over to the Bank of England by the Receiver General for realization, and when realized the amounts are placed to the credit of his account at the Bank of England, and from thence, together with other moneys paid into his credit, are "written off" to the credit of the Exchequer.

"Collectors of Inland Revenue in Ireland make their remittances through the agency of the branches either of the Bank of Ireland or the Provincial Bank of Ireland to the Head Office of the Bank of Ireland in Dublin, from whence without further intervention the amounts remitted are transferred to the credit of the Exchequer.

"To ensure greater accuracy in the entries in the Petty Account of the money received by the collector each day at the sittings, the Officer is required to insert, on a paged leaf at the end of his principal survey book, a list of all the traders who have paid any growing duties that day to the Collector, and the sums paid by each, and to add a separate account of the sums paid for each kind of licence duty, but without any specification of names. This account, which must be entered in the Petty Sheet by the Officer himself, and attested by his signature, shows at one view the sum for which the Collector is responsible with respect to that officer's business.

"The Officer has also to make out on the opposite page a list of "Current Arrears," that is, an account of all sums returned in the vouchers for his station which remain unpaid for the space of one whole year after the close of that in which they became chargeable, with the names of the traders by whom the several sums are owing. After the list of Arrears, the particulars of any Uncollected Duties are to be inserted in a similar manner. This account is examined and signed by the Collector and Supervisor at the sitting.

"*Duties in Arrear.*—Collectors are required by their instructions to take immediate steps for the recovery of duty which is not paid when it becomes due, and to state in a letter to the Board the cause of such sums not having been paid, and the steps which have been taken to recover the amount.

"*Licence Lists*, Vouchers, and Registers.*—The various licence duties are brought to account as follows:—As soon as a trader who means to commence any business for which a licence is required makes entry of his premises with the Officer of the station in which his place of business is situate, the Officer records in his survey book an abstract of the entry, and gives the trader notice to pay the licence duty on the next sitting day. When the money is paid the Officer enters in columns titled for the purpose in the front of his survey book the amount of each licence, with the number of the round in which paid, opposite to the name and abstract of entry before referred to. At the close of the charge round an account is entered in the survey book, of the number of each kind of licences at each rate, and the amount of duty paid to the Collector up to the day on which the round terminates. The Officer then transfers the particulars into a licence voucher, prepared by the Supervisor, and signs his name to it in testimony of its correctness.

"Immediately after the close of each charge round, the Supervisor makes a return to the Collector of the several descriptions of licences taken out in his district, the duty on which has been received within the period embraced by the round. He also forwards with the other vouchers to the Accountant and Controller General at the Chief Office the licence vouchers for the same period, previously filled up and signed by each Officer, and then brought to a total for the District, and signed by himself, as an evidence of the sums received by the Collector.

"Collectors keep registers of all licences granted to traders, showing the name of each trader, the description of his licence, the period of its being first taken out or renewed, the date of expiration, and the duty paid.

"In order to ensure greater correctness and afford increased security to the Revenue in the collection and management of the various licence duties, the following regulations have been recently adopted:—

"All sums received by a Collector for licences granted to Auctioneers who have no fixed place

* It must be understood that the term "licence" throughout this statement is applied only to the old Excise licence and not to the new Tax licences recently placed under the Excise.

of business or residence in his collection, and for licences to kill game granted by himself, are to be entered on the pay list, and brought to account in the survey book and vouchers of any one of the Officers in the Collector's residence; and the Supervisor at the close of each charge round is to compare the counterparts of the licences granted with the entries in the Officer's book, endorsing on the back of the counterpart from which the last licence has been cut the date of comparison, and his initials.

"The sums received for all other licences are to be brought to account in the books and vouchers of the Officer in whose station the respective traders carry on business.

"All sums paid for licences or other duties at other times than on the proper sitting day for the station in which the traders carry on business, are to be entered in the Collector's weekly petty account as "Unattested Receipts;" and the Collector at the close of each week, and at the termination of each charge round, is to forward to the respective Officers, except those living in his residence, a memorandum showing the name and *place* of business of each trader from whom licence duty has been received, the amount paid, and the description of licences granted.

"The Officer is to copy the particulars into the front of the proper survey book, initial the memorandum, and forward it to his Supervisor by the first post. The Officers in the residence of the Collector must attend at his office at the end of each round and at such other times as the Collector may direct, and copy the particulars of such payments for licences into their survey books from the pay lists at the Collector's office, in order that they may be included in the voucher for the round."

EXCISE DUTIES.

	Net Receipts in the Years ended 31st March 1868 and 1869.		Increase.	Decrease.
	Years ended 31st March			
	1868.	1869.		
	£	£	£	£
Spirits - - -	10,511,530	10,556,219	44,689	—
Malt - - -	6,302,418	6,527,708	225,290	—
Hackney Carriages - -	102,416	99,031	—	3,385
Stage do. - -	35,556	36,480	924	—
Railways - -	486,142	499,297	13,155	—
Licences - - -	2,640,238	2,636,206	—	4,032
Race Horses - -	9,263	9,748	485	—
Chicory - - -	21,608	15,910	—	5,698
Sugar, home made - -	747	6,340	5,593	—
Do. used in brewing -	63,370	63,447	77	—
	20,173,288	20,450,386	290,213	13,115
	Net Increase - - £277,098			

SPIRITS.

The following account of the mode in which the duty is charged is to be found in l's Excise Officer's Manual :—

"The duty on *Spirits* is charged at the rate of 10*s.* per gallon. The duty is not charged by actual admeasurement of the spirits, but upon the quantity found, according to a certain standard of strength, called "proof," as denoted by "Sikes' Hydrometer." "Proof spirit" is defined by law to be such spirit as at the temperature of 51° Fahrenheit, shall weigh $\frac{12}{13}$ of an equal measure of distilled water. In levying the duty, the principle followed is to prescribe the course of manufacture, and to establish such a system of checks and charges as shall render it impracticable for the distiller to abstract any spirits during the process of manufacture, without the knowledge of the Officers intrusted with the securing of the duty. There are three modes by which the duty is charged; 1st, upon the *wash* made in the distillery, one gallon of proof spirits being charged for every hundred gallons of wort for every five degrees of gravity attenuated; 2nd, from the quantity of proof spirits calculated to be present in the *low wines*, after deducting an allowance of 5 per cent. for waste occurring in re-distillation; 3rd, from the quantity of proof spirits contained in the spirits and *feints* produced from the distillation of the low wines. The distiller is charged with duty on the greatest quantity arising from any one of these modes of charge. The first mode of charge consists of a rough estimate of the quantity of spirits at proof, which the wash is capable of producing, and it is generally from 8 to 15 per cent. less than the charge from the spirits and feints, the per-centage varying according to the quality of the materials used. In order to obtain a correct account of the various distillery operations, the Officer has to gauge the utensils, and frequently to survey the premises and utensils, and to examine and take an account of their contents. The distiller is required to give previous notice of each brewing, and when the wort is collected in the fermenting utensils, he has to deliver a declaration to the Officer, specifying the quantity and gravity of the wort. The wort from this stage is followed, step by step, during the subsequent operations, until it is distilled into spirits, and in a state fit for consumption. The produce of the first distillation is called "low wines," and it is at this stage of the process the second mode of charge is raised. The impure portion of the second distillation is called "feints," and the pure portion "spirits;" from these the third mode of charge is raised. The distilling process is placed entirely under the control of the Officers, who are required to secure the stills and utensils with revenue locks, and which are not allowed to be opened except under proper notice. As a moral check against the distiller abstracting spirits during the course of manufacture, he is required to declare to the quantity of materials used, and the gallons of spirits at proof produced. The spirits, when distilled, are conveyed to the distiller's store, where they continue under the control of the Officers, and none are allowed to be sent out without being accompanied by permit, which serves as a guarantee that the duty has been paid or secured on the spirits. A distiller is not compelled to pay the duty on his spirits immediately after they are manufactured; he can deposit them in bond, and wait and watch the market for a convenient time and opportunity to dispose of them to the best advantage, and defer paying the duty until he takes the spirits out of the warehouse for consumption. Spirits in bonded warehouses may be racked and blended to suit the taste of different customers. There are certain allowances for waste occurring in spirits in store and bonded warehouses. These allowances are on such a liberal scale that the trader has rarely to pay duty upon any spirits beyond the actual quantity delivered for consumption Spirits, whether Foreign or British, removed in any quantity exceeding one gallon of the same denomination, must be accompanied by a permit or certificate. Rectifiers are under the survey of the Excise Officers; and the stocks of dealers and retailers are subject to inspection, and may be taken an account of at any time by the Officers; but this power they exercise only under the directions of the Supervisor, or other Superior officer. The Officers are also authorized to search for and seize private stills, and to stop and examine packages suspected to contain spirits; the object being to prevent the manufacture and consumption of spirits which have not paid the Excise duty in this kingdom, or the Customs duty on importation.

The following Acts relating to the spirit duty are either wholly or partly in force at present time :—

4 Geo. 4. c. 94.	11 & 12 Vict. c. 122.
6 Geo. 4. c. 80.	

The principal Act for regulating the manufacture, &c. of Spirits is the—

23 & 24 Vict. c. 114.

The following Acts also contain important regulations—

23 & 24 Vict. c. 129.	29 & 30 Vict. c. 64.
24 & 25 Vict. c. 21.	30 Vict. c. 27.
27 Vict. c. 12.	31 & 32 Vict. c. 90.
28 & 29 Vict. c. 96.	31 & 32 Vict. c. 124.
28 & 29 Vict. c. 98.	32 & 33 Vict. c. 103.

ILLICIT DISTILLATION.

3 Geo. 4. c. 52.	20 & 21 Vict. c. 40.
7 & 8 Geo. 4. c. 53.	23 & 24 Vict. c. 114.
9 Geo. 4. c. 45.	24 & 25 Vict. c. 91.
1 & 2 Wm. 4. c. 55.	30 & 31 Vict. c. 90.
17 & 18 Vict. c. 89.	31 & 32 Vict. c. 124.
18 & 19 Vict. c. 103.	

METHYLATED SPIRIT.

18 & 19 Vict. c. 38.	29 & 30 Vict. c. 64.
24 & 25 Vict. c. 91.	30 & 31 Vict. c. 90.
26 & 27 Vict. c. 102.	31 & 32 Vict. c. 124.
28 & 29 Vict. c. 96.	32 & 33 Vict. c. 103.

Retrospect. A brief retrospect is necessary for the complete understanding of the state of the la relating to spirits distilled in the United Kingdom.

1820. In the year 1820 illicit distillation had become so prevalent in Scotland and Irelan that more than half the spirits actually consumed were supplied by the smuggler. Th regulations had been found inadequate to the collection of duties so high as were the imposed. They were, however, at the same time so stringent and so ill-contrived as t prevent the licensed distiller from producing spirits equal in quality to those of th smuggler.

1821. In 1821 the evil had reached an alarming height; and a Parliamentary Commissio was appointed to investigate the subject and propose a remedy.

4 Geo. 4. c. 94. 1823. The recommendations of that Commission were embodied in the Act passed in 182 by which the duty was reduced from 6*s.* 2*d.* in Scotland, and 5*s.* 7*d.* in Ireland, to 2*s.* $4\frac{3}{4}$ per imperial gallon, for both countries. New regulations were also introduced whic had the singular merit of combining great additional security to the Revenue, with th release of the distiller from many of the trammels under which he had hitherto conducte his operations.

6 Geo. 4. c. 80. 1825. This Act worked so well in Scotland and Ireland, that, in 1825, regulations of similar character were established in England, and the English duty was reduced fro 11*s.* $8\frac{1}{4}$*d.* to 7*s.* per gallon.

The result of these changes was a most surprising increase of legally made spirits. 1820 the quantity made in the United Kingdom, which was retained for home co sumption, was 9,600,000 gallons. In 1826 it was 18,200,000.

Further experience only served to confirm this evidence of the wisdom of the arrang ments made in 1823 and 1825; and the security which they afforded to the Revenu was such as to enable the Government gradually to increase the duties to—

1840.

7*s.* 10*d.*	per gallon	in England,
3*s.* 8*d.*	„	Scotland, and
2*s.* 8*d.*	„	Ireland.

Beyond this there were no important alterations in the distillery laws until the year 184

1847. Up to that time the only materials for distillation, recognized by law, were gra malted and unmalted, duty-paid sugar, potatoes, and mangold wurzel. These, howeve (excepting malted and unmalted grain) were not allowed to be used in combination; a this regulation, together with the exaction of the Customs' duty on sugar, amounted a virtual prohibition of distillation from any other material than grain.

Sugar planters agitate for admission of sugar in breweries and distilleries. In 1846 public attention was directed to this subject. The West Indian proprieto strongly urged the impolicy and the injustice of excluding their produce from t breweries and distilleries of this country; and it became a question of much moment determine whether the use of sugar and molasses, mixed or unmixed with other materia could be allowed without impairing the security of the Revenue. Experiments we commenced for this purpose in the Excise laboratory, where the comparative value barley, malt, sugar, and molasses, to the distiller and brewer, was accurately ascertain by Mr. Dobson and Mr. Phillips; and their conclusions were confirmed by the subsequ investigation of Professor Fownes.*

* See Parliamentary Papers for 1847, Nos. 26 & 426.

As a consequence, in the course of the session of 1847, the Act 10 Vict. c. 6. was ssed, authorizing the use of sugar in distilleries, with a drawback of the Customs' ıty, excepting so much as would be sufficient to countervail the duty on the small ıantity of malt necessarily used by distillers. In the following year the use of ›lasses and treacle, and the mixture of these with grain and malt, were also allowed.

Use of sugar allowed by 10 Vict. c. 6. and treacle by 11 & 12 Vict. c. 100.

The quantity of sugar and molasses used in distillation must always depend on the ıative prices of grain and sugar, and has not been so great as was anticipated. In the ar 1856 it amounted to 25,700 cwt. of sugar and 155,550 cwt. of molasses; and the straction of this quantity from the ordinary market, trifling as it is when compared with e general consumption of sugar and molasses, is said to have exercised a considerable fluence on prices.

Vide Vol. of Tables p. 13.

At no subsequent period has the quantity of sugar used in distillation reached so gh a point as in 1856. The exceptionally high quantity of 391,443 cwts. of molasses ıs used in 1861–2. It may be observed, that the years 1855–6, 56–7, 1861–2, and 62–3 ıen the quantity of these materials used was much greater than usual, were also years which the quantity of spirits exported was unusually large; indeed these articles have en chiefly used in the production of spirits for the foreign market. The spirits ›tained from them are not adapted for direct consumption.

Large quantity of sugar used in 1856: chiefly in producing spirits for the foreign market.

The year 1848 produced further changes in the distillery laws, all tending to give ·eater facilities to the traders, and to meet the wishes which they had from time to ne expressed. These were embodied in the Act 11 & 12 Vict. c. 122.

1848.

Ever since the year 1823 the Scotch and Irish distillers, who prepared a spirit suitable r direct consumption without previous rectification, had enjoyed the privilege of ·positing their spirits in warehouse without payment of the duty. As the spirits ·oduced by them were of a kind which matured, and acquired additional value, with age; is privilege, notwithstanding there was no allowance for waste from natural causes hen in warehouse, was still of much use to them; the increased value of the spirits ıd the interest on the duty more than compensating for the loss sustained in paying ıty on the quantity wasted. The English distillers, who in practice prepared spirits r the rectifier only, had no interest in securing a similar privilege, except in the case of ›irits intended for exportation, hence the English Distillery Act of 1825, 6 Geo. 4. c. 80., ›ntained no provisions permitting warehousing for consumption in England. As a ›nsequence the duty on Scotch and Irish spirits when imported into England had to › paid, upon, or shortly after, their arrival.

4 Geo. 4. c. 94. 1823.

This was felt to be a grievance by the Scotch and Irish distillers, who desired that ıeir spirits should be allowed to mature in warehouse when transferred to their customers . England, in the same manner as they might do when retained in their own possession. 'he English distillers were unfavourable to an extension of a system to England, which, ithout apparent advantage to themselves, would be favourable to the interests of the cotch and Irish distillers.

The matter remained therefore for sometime under consideration, and it was not ntil the pressure of increasing requirements, resulting from extended trade and inter›urse between the several countries, rendered it a matter of necessity, that the subject as fully entered into, and the regulations relating to warehousing re-constructed.

This was done by the Act referred to, which permitted spirits to be warehoused in ngland without payment of duty until delivered out for consumption.—The removal of ›irits from a warehouse in any one part of the United Kingdom to a warehouse in any ther part, and their treatment in the country to which removed in the same manner as they had been distilled therein.—The transfer of spirits, in bond, from a distiller › a purchaser, the purchaser thereafter being liable for the duty, and the distiller dis›harged from liability.—The remission of duty on spirits lost from unavoidable accident.— 'he payment on exportation of a further allowance in respect of the malt duty on the ıalt used in making spirits; thus removing the weight of any part of the malt duty ıen (but not now) charged on the malt used in making the spirits.—The removal of ›irits to Customs' warehouse for exportation, or use as ships' stores, and the removal ıereto for like purposes, by rectifiers, of unsweetened duty-paid rectified spirits, and ıe repayment on drawback of the full Excise duties thereon, together with a further llowance of 1½*d.* per gallon in consideration of the duty on the malt used in their reparation. It also allowed the addition of sweetening or colouring matter to such pirits whilst in Customs' warehouse before exportation.

11 & 12 Vict. c. 122. Extension of the system of warehousing for home consumption and for exportation.

Provision for exportation of rectified and sweetened spirits.

Such were the more important provisions of the second of a series of legislative nactments, which have had throughout for their main purpose the removal of restrictions

upon the distillers' operations, and upon commercial intercourse, as far as, by gradual experience, it was found that this could be done with safety to the Revenue.

The warehousing for home consumption in England, and the privilege of removing spirits, under bond, from one part of the kingdom to another, have been of great advantage to the Scotch and Irish distillers; and, by tending to lower the price, to the consumers of spirits in England. The Act also greatly aided in the development of our export trade.

1853.

Allowance for waste in warehouse.

16 & 17 Vict. c. 37.
23 & 24 Vict. c. 114.
27 Vict. c. 12.

In 1853 the claim made by the distillers for an allowance for the natural waste of the spirits by evaporation and absorption while in warehouse under the charge of our officers was taken into consideration. The subject was one of considerable difficulty. An arrangement was, however, effected by which a definite allowance was granted, varying according to the length of time during which the spirits had been in warehouse. The regulations made at this time continued in force until 1859. They have since (in 1859, 1860, and 1864) been replaced by others of a more liberal character.

Increase of duty in Scotland and Ireland in 1853.

16 & 17 Vict. c. 37.

Since the duty on spirits in Scotland had been fixed at 3*s.* 8*d.*, the state of that country, with respect to illicit distillation, had been such as to lead to the expectation that an equalization of the duties with those levied on spirits in England might ultimately be effected. At all events it was felt, in 1853, that no risk would be incurred from an increased duty of 1*s.* per gallon. At the same time an addition of 8*d.* per gallon was made in Ireland; but in that country a favourable result could not be so confidently expected.

Various causes, however, on this occasion, combined to give a fair chance to the experiment of imposing an additional duty, unsuccessfully attempted in the year 1842. The price of grain was high,—the people improved in condition and less lawless in character,—communications with markets for the farmers' produce opened or improved,—and large numbers of those, who used to live chiefly by smuggling, removed either by the calamities which had swept off such a vast portion of the population, or by their voluntary emigration. But, whatever may be the explanation of the difference between the results of the similar measures of 1842 and 1853, the fact was established, that Ireland could bear a much higher duty on spirits than that which was in existence before 1853,—the rate having been increased to 4*s.* in 1854, and to 6*s.* 2*d.* in 1855.

Further increase in Ireland in 1854 and 1855.

17 & 18 Vict. c. 27.
18 & 19 Vict. c. 22.

Scotland.

In Scotland but little danger was anticipated from a much larger increase in the duty. The cause of this difference between the two countries will deserve some notice in a subsequent part of our Report.

1855.

Vide p. 28.

Duty equalized with English rate.

It is almost superfluous to observe that the maintenance of different rates of duty in two countries, so situated as England and Scotland, without any other separation than an imaginary line of boundary, was, in itself, a source of constant trouble and anxiety, and the cause of very unpleasant restraints upon freedom of intercourse. But, even when the possibility of raising the duty in Scotland to the same rate as in England had been ascertained, there yet remained a great difficulty to be overcome, arising out of the malt drawback, which was allowed in the former country only. The English distillers strongly objected to the extension of the drawback to England, and it was admitted, on all sides, that the system (valuable as it had been for the purpose for which it was called into existence) was open to numerous and serious objections. It was therefore determined, in the course of 1855, to discontinue the drawback altogether, to equalize the duties, and to allow the manufacture of spirits throughout the United Kingdom from duty free materials.

Malt drawback abolished. Materials for distillation allowed duty free in United Kingdom.

18 & 19 Vict. c. 94.

This change has been most beneficial to the trade, to the public in general, and to the Revenue. Among its minor results may be noticed the abolition of the numerous and complicated countervailing duties and drawbacks on medicated spirits and sweet wines sent from one part of Great Britain to another—the saving of the expense of the Preventive Establishment on the border—and the relief of travellers entering England from the examination of their luggage—a most unpopular duty for our officers to perform.

Ireland. Equalization of duty with that of Great Britain.

On the 17th April 1858 the duty on spirits made in Ireland was raised from 6*s.* 2*d.* per gallon to 8*s.*, the rate of duty chargeable in Great Britain.

It was estimated that this measure would add 500,000*l.* per annum to the Revenue, and in this estimate a wide margin was allowed for decrease of consumption, the average annual consumption for the previous three years being 6,723,514 gallons, which would have given an increase of 616,000*l.*

The result, however, was a larger decrease in consumption than expected, and the

venue was still further diminished by the quantities taken out of warehouse at the ver rate of duty, in anticipation of the announcement in the Budget.

The actual consumption of the year was 5,655,500 gallons, a decrease of 1,068,014 lons on the average. The increase of Revenue was only 85,625*l.*, but 103,000*l.* was t by the lower duty charged on spirits taken out of bond between the 1st and 17th of pril, as we have stated above.

In 1858-9 experiments were made with our sanction, in the distillation from rice. This process has since been successfully, but not extensively, adopted. The alterans made in our distillery laws somewhat later than the period of which we are eating, removed the legal obstacles to its general adoption.

Distillation from rice. 23 & 24 Vict. c. 114.

1860.

When it became known in February 1860, through the financial statement of the ancellor of the Exchequer, that, according to the terms of the commercial treaty with ance, foreign spirits would be admitted for consumption into the United Kingdom at rate of duty equal to that on British spirits, plus a surtax equivalent to the loss and drance caused to the home distiller by the Excise restrictions, considerable alarm was t by distillers, more especially as the treaty fixed the amount of the surtax at . per gallon, which the distillers considered wholly inadequate as a compensation for e peculiar disabilities under which they carry on their manufacture.

Treaty with France.

Surtax at first fixed at 2*d.*

The surtax named in the treaty was the same as that charged by the Act 11 & 12 Vict. 60. on Colonial spirits. Originally, however, the differential duty on such spirits was . 6*d.* per gallon, 1*s.* 4*d.* being on account of Excise restrictions on home-made spirits. his difference was gradually reduced; first, by an increase of the duty on British spirits 1841, and afterwards by reductions in the duty on Colonial spirits.

Reasons for this.

The last reduction was made in pursuance of a recommendation by a committee of e House of Commons in 1848 on sugar and coffee planting; but it is only fair to e distillers in this country to state, that it was in opposition to their views, and to the timates which they submitted to the committee.

The encouragement thus given to Colonial spirits was not however followed by any jury to the home distillers, whose acquiescence, indeed, in the measure is to be attrited to their knowledge that injurious consequences to them were not to be appreended. For it must be borne in mind, that over and above the differential duty of 2*d.* r gallon, the importers of Colonial spirits had the expense of a very long voyage; and at rum, the only spirit imported from the Colonies, is not of a kind suited to the eneral demand, and does not, in fact, enter into competition with British corn spirit, the asis for the manufacture of gin.

With regard to spirits made on the Continent, the case is very different. Besides the pirit distilled from wine, which, on account of its flavour, has a high value, large quanties of spirits are made in Germany, Holland, and Belgium, from materials similar o those used in this country. But the rates of duty chargeable abroad are very onsiderably lower than in the United Kingdom, and the fiscal restrictions under which ie manufacture is conducted are consequently of little moment. The cost, too, of ansport from the neighbouring districts of the Continent is not greater than that etween many places in the United Kingdom.

Immediately, therefore, on the treaty becoming known, deputations of distillers from ie several parts of the United Kingdom waited upon the Chancellor of the Exchequer, nd upon this Board, in order to explain their case, and to obtain a proper adjustment of ie duties.

Distillers' claims for a true countervailing duty.

We must do these gentlemen the justice to say, that nothing could be more fair and easonable than the mode in which they conducted the discussions which ensued.

We were obliged to admit that the regulations of this department alone increased the ost of manufacture of spirits by a sum of not less than 5½*d.* per gallon. There was also claim on the part of the distillers to be compensated for certain advantages given to oreign spirits by the mode in which the duty is calculated by the officers of Customs, hich was reckoned at 4*d.* per gallon in favour of the importer. The full claim of the istillers, therefore, would not have been met by a smaller differential duty than 9½*d.*

In obedience to the directions which we received, we immediately addressed ourselves o the revision of our regulations, in order so to modify them as to reduce their restrictve operation upon the manufacturer to the lowest point, and we finally agreed to make ie following changes in the law, viz.:—

To abolish the prohibitions—

Against grinding malt with stones:

Against the use and sale by the distiller of yeast produced at his distillery:

Against the continuous running of common stills.

23 & 24 Vict. c. 114.

To give up the annual balance account.

To make a larger allowance for waste in warehouse, and to give greater facilities for obtaining remission of duty on spirits lost by accident.

To remove certain restrictions which increased the expense of making malt for distillery purposes.

By making these concessions, we considered the Excise restriction on the manufacture of spirits reducible to an amount represented in money by 2*d.* per gallon in the case of plain spirits, and 3*d.* in that of rectified or compounded spirits.

But in fixing the amount of surtax on foreign spirits there was to be taken into account an advantage which they had, when coloured, in consequence of the difficulty of ascertaining the true strength of spirits of that kind. A countervailing duty of 5*d.* per gallon was therefore ultimately adopted as that which would place British and foreign spirits on an equal footing.

Although somewhat out of place in the order of time, it may be desirable to complete the history of the distillers' claims to an increase of the differential duty by reference to their further memorials on the subject in 1866.

Amount claimed by distillers compared with that admitted.

The claims then advanced by the distillers, those allowed in 1860, and those which after full consideration were, in 1866, considered admissible by this department are stated in the following Schedule :—

	1866. Amount claimed by		Amount allowed in 1860.	1866. Considered admissible by this Department.	
	Scotch Distillers.	English Distillers.		For uncoloured Spirits.	For coloured Spirits.
	d.	*d.*	*d.*	*d.*	*d.*
1st. Compensation for duty on foreign grain	$0\frac{3}{4}$	$0\frac{3}{4}$	$0\frac{3}{4}$	$0\frac{3}{4}$	$0\frac{3}{4}$
2d. Prohibition against brewing and distilling at same time	$1\frac{1}{2}$	$1\frac{1}{2}$	1	1	1
3d. Against distillers mixing wort in separate vessels while in process of fermentation	$0\frac{1}{4}$	$0\frac{1}{4}$	$0\frac{1}{4}$	$0\frac{1}{4}$	$0\frac{1}{4}$
4th. Loss of duty on rectification, and flavouring spirits in separate premises	3	3	1	$2\frac{1}{4}$	$2\frac{1}{4}$
5th. Colouring matter in foreign spirits	2	2	2	Nil.	$2\frac{1}{2}$
6th. Increased expense in making malt consequent on Excise restrictions	$0\frac{1}{4}$	$0\frac{1}{2}$	Nil.	Nil.	Nil.
7th. Difference in mode of charging duty in favour of foreign spirits	1	$1\frac{1}{2}$	Nil.	Nil.	Nil.
8th. Duty evaded upon foreign spirits, and by samples drawn in bond	$0\frac{1}{4}$				
	9	$9\frac{1}{2}$	5	$4\frac{1}{4}$	$6\frac{3}{4}$

On the differences in the respective estimates we may observe that in respect of the prohibition against brewing and distilling at the same time, the English distillers in 1860 claimed 2*d.*; the Scotch, then, as in 1866, $1\frac{1}{2}d.$ An exact estimate, as shown by this difference, is admittedly difficult. After a careful examination of the influence of the prohibition on the cost in respect of plant, repairs, lighting, coal, wages, &c. we were unable to agree to the conclusions arrived at by the distillers.

The claim under the 4th head was divided into two parts,—the claim on account of waste in rectifiers' stocks from the time the duty is paid at the distillery until the spirits reach the consumer,—and the claim for loss occasioned by the prohibition to rectify on the distillery premises. An allowance of 1*d.* was originally made for the first item only. An inquiry into the waste in rectifiers' stocks and observations at one of the principal distilleries where spirits were re-distilled in the same manner as in a rectifying house, led to the conclusion that this loss was nearly one per cent., and, owing to the increase of duty to 10*s.*, our estimate required correction from 1*d.* to $1\frac{1}{4}d.$ A consideration of the loss under the heads of premises and plant, cartage and wages, on account of rectifying on separate premises induced us to conclude that 1*d.* would be a fair allowance.

The increase in our estimate under the 5th head arises from the fact that the duty had been increased from 8*s.* to 10*s.* in the interval between the two calculations, and as the addition of colouring matter causes the hydrometer to indicate a strength about 2 per cent. lower than the true strength, an allowance for this should vary with the duty.

nder the 6th, 7th, and 8th heads we felt unable to make any allowance. As regards 7th and most important, the difference in the mode of charging the duty by the toms and this Department, which was alleged to be in favour of foreign spirits, we observe that we caused a large number of consignments of foreign spirits to be sured by our officers on their admission into rectifiers' stocks, when it was found not that on the average there was a very fair agreement between the measurements of two departments, but that in most of the cases in which the difference was noticeable charge made by the Customs was rather above than below the account of the Excise. t will be seen from a consideration of the various items that allowing a margin for sible errors in judgment (which indeed were allowed in our estimates), the distillers, e particularly since the remission of the duty on foreign corn, can have no ground of plaint in respect of uncoloured spirits. It was, however, in regard to this class of its that they felt aggrieved with the existing arrangement.

1860. Allowances on spirits exported.

The distillers and rectifiers having established the fact that Excise restrictions caused ss of 2*d.* or 3*d.* per gallon, naturally considered that they had a claim to some allow- e on exporting their spirit, in order that they might compete with foreign distillers Colonial and other markets.

Allowances to the extent of 2*d.* per gallon on plain spirits, and 3*d.* on compounded its, when exported, were consequently granted, by a Resolution of the House of mmons, on the 5th March; and in order to protect the Revenue from any diminution this concession, an additional duty of 1*d.* per gallon was imposed on all spirits illed in the United Kingdom. In this respect there can be no doubt that the Chan- or of the Exchequer made a bargain highly favourable to the Revenue, while the porters of spirits were placed upon a very satisfactory footing.

Consolidation of Acts. 23 & 24 Vict. c. 114. 1860.

The alterations in the existing laws which we agreed to recommend, together with ers which were subsequently considered admissible, were embodied in a Consolidated tillery Bill.

Duty of 8*s.* 1*d.*

The duty on British spirits at the ratification of the French Treaty was 8*s.* 1*d.*, the being added, as we have explained, to compensate the Revenue for the increased wback on exportation.

increased to 10*s.* in July.

Before the end of the session it became apparent that some addition to the Revenue the year was required, and Mr. Gladstone, on the 17th July, proposed an increase 1*s.* 1*d.* in the spirit duties, which were thus brought up to the present rate of 10*s.*

Effect on the Revenue. 1860.

The immediate effect on the Revenue was not so favourable as might have been pected. In fact there was a decrease in the amount of spirit duty in the year 1860–1 compared with the previous year. But there was not in reality a decrease of con- nption; for we ascertained at the time that, when it became known that a treaty with nce was impending, enormous quantities of spirits were taken out of bond in antici- ion of a probable rise in the duty.

1860.

In the two weeks preceding the financial statement, which was made early in February that year, there was delivered from warehouse the enormous quantity of 2,242,000 lons, being about 1,350,000 more than in the corresponding weeks of the year 59. As soon as it became known that no increase of the duty was to be proposed at s time, orders for spirits greatly decreased, the deliveries from the 12th February to 31st March being less by 529,000 gallons than in the same period of the year 1859. us payment of duty was prematurely made in February on about 800,000 gallons ich really went into consumption in the financial year ended the 31st March 1861.

Now the net receipt in the year before and in the two years after the addition of the ty was as follows, viz.:—

	£
In the year ending 31st March 1860 - -	9,778,960
„ „ 1861 -	9,225,538
„ „ 1862 - -	9,618,291

t if we correct this statement by apportioning to the year 1861 the duty on the 0,000 gallons (about 320,000*l.*) which was brought into the account of the preceding ars, we have the following as the true figures:

	£	Increase.
Year ending 31 March 1860 -	9,458,960	—
„ 1861 -	9,545,538	86,578
„ 1862 -	9,618,291	159,331

t it must not be inferred from the above remarks that the increase of the duty, ough at first less satisfactory than was anticipated, has been other than a successful easure. Our remarks on the subject will be found at pages 20 and 23.

1864. During the sitting of Mr. Horsfall's Committee on the Customs and Inland Reven

British spirits deposited in Customs' warehouse for home consumption. Establishments, some of the witnesses who were pressed to specify the grievances fro which they had hoped to be relieved by the amalgamation of the departments, laid so stress upon the fact that British spirits in Customs' warehouses could be delivered on for exportation, and not for home consumption.

Why required. It was alleged that it would be a great convenience to the trade if the proprietor British spirits in a Customs' warehouse could be free to deal with them according the state of the market or the demands of his customers for the time being, witho restriction as to their destination. We had no great difficulty in making such a co cession, and accordingly our Chairman, when examined by the Committee, undertoo

27 Vict. c. 12. that application should be made to Parliament for the requisite authority. The pledg was redeemed, and amongst the earliest Acts passed in the session of 1864 was one amend the laws relating to the warehousing of British spirits, by the 11th section which any plain, unsweetened British spirits are allowed to be removed from Exci warehouse to a Customs' warehouse, and thence delivered for home consumption payment of the proper duties of Excise. The Act provides that the Customs' warehous used for that purpose shall be of the same security as Excise warehouses, that is to sa that they must be separate and distinct from any premises on which duty paid spiri or wines are kept, and also, that the Excise duty, though collected by Officers of t

Difference in mode of charge by Customs and Excise a matter of necessity. Customs, shall be charged according to the laws and regulations of Excise. The latt provision occasioned some discussion between the two Departments concerned, both which desired to have but one set of regulations, but it was found impossible to appl the same rule to two cases so essentially different as those of British and Foreign spirits in the former of which the Revenue Officers have the means of ascertaining the capaci of each cask before it is filled at the distillery, whereas in the latter, the contents of t cask must necessarily be the subject of estimate and calculation, leaving room for erro and therefore rendering necessary certain allowances to the importer lest the charg should be in excess of that legally payable. In both cases the object is to charge t true quantity in the cask, but in the one we have the opportunity of doing so by accura measurement and in the other we have it not.

Actual decrease in warehouse allowed. 1864. Another important alteration in our Excise laws introduced in the same Act, is th respecting the allowances for the natural waste which occurs in warehouse.

The subject is one of considerable importance as well to the Revenue as to the trad and had for several years occupied a large share of attention.

History of the question. Prior to 1853 no allowance whatever was made for any deficiency in the bulk strength of spirits retained under bond, the original quantity deposited being invariabl charged with duty as each cask was delivered for consumption. At that time, howeve the low rates of duty (3*s.* 8*d.* in Scotland and 2*s.* 8*d.* in Ireland), and the small exte to which English spirits were warehoused, made an allowance of comparatively litt consequence to the trade, as the larger price obtained for old spirits amply compensat for the loss thus sustained.

During the next ten years circumstances had materially changed, and with increasi duties distillers and merchants had more strongly objected to pay upon any great quantity of spirits than that sent into consumption.

To meet these objections, experiments were made to ascertain the natural waste spirits at ordinary strengths, and when contained in sound casks, and upon these exper ments a scale of fixed allowances, contingent upon the time the spirits remained

1853. bond, was established by the Act 16 and 17 Victoria, cap. 37, and subsequently enlarg

1860. and altered by the 23 and 24 Victoria, cap. 114. But though these scales were doubt in general and on the average sufficiently liberal, it was found that exception cases were very numerous, arising from the warehousing of spirits at high strength the unsound materials or imperfect construction of casks, and even the nature of t warehouse; and to meet such cases we found it necessary to entrust the superior offic of each district with power to increase the allowance to a certain amount, on bei satisfied that the deficiency had not been caused by fraudulent abstraction or oth improper means.

It had thus become evident that no fixed scale could be devised which would me all the circumstances of the trade, and we were compelled reluctantly to relinquish mode of charge to which we attached great importance as a precaution against frau and collusion.

27 Vict. c. 12. s. 7. 1864. By the Act referred to it is provided that duty shall now be charged on the actu quantity of spirits delivered from bond, unless there shall be reasonable ground f believing that the deficiency, either in whole or in part, has been the result of fraud.

n working out this new system it is evident that increased reliance must be placed in vigilance and integrity of the officers, but past experience warrants the belief that trust will not be abused.

n order, however, to assist the judgment of the officers, as well as to enable the Board maintain an efficient check, a scale of allowance is still adopted in practice, and unusual deficiencies are the subjects of searching examination before the duty is itted.

Reduction with water in a separate warehouse. 27 Vict. c. 12.

The change was not effected without remonstrance from some portion of the trade, it has led to another modification of our laws in the 4th section of the Act, ch gives permission to distillers to reduce their spirits with water while in bonded ehouse.

This concession was made at the earnest request of some of the most eminent tch distillers, whose case may be taken as an illustration of the minute consider-ns which have to be weighed before a change can safely be made in the regu-ons affecting great branches of industry, such as those from which duties of Excise levied.

The Scotch distillers represented that the fixed allowance for the first month was them a compensation for a disadvantage to which they were subject in competition n the London distillers, and they thus explained their statement. The rectifiers receive spirits at the specific strength only of 25° over proof; that is the rule of trade, and it is as rigorously observed as if it were a statutory obligation. But strength at which spirits are produced by the distillers is about 60° over proof, and efore it is necessary for those who send them from Edinburgh to the rectifier in ndon to reduce them *before they are shipped*, as the law prohibits the admixture water in the bonded warehouse to which they would be consigned on their arrival London.

The consequence is that the freight is largely and unnecessarily increased, and it was by the liberal allowance for waste (which during the first month was absolute and even conditioned on the existence of any deficiency in the cask), that the Scotchmen e able to maintain their position in the London market.

They asked, therefore, if this allowance were to be withdrawn, that we should place n, in so far as our regulations were concerned, on equal terms with their competitors. here were no Excise laws, they said, we should bring our spirits to London at 60° proof, and reduce them on arrival there, and thus should be in the same condition as London distiller. We have a right to claim from you that the restrictions which impose for fiscal purposes shall be so adjusted as to leave the relative positions of e who are subject to them undisturbed.

t appeared to us that their reasoning was irrefutable and that their appeal could not resisted. We were indeed unable to allow the introduction of water into a *general* led warehouse, but under certain restrictions, to which the distillers readily assented, 27 Vict. c. 12.
reduction of spirits with water, in a warehouse specially devoted to that object alone, legalized by the Act before referred to.

The 5th section of the Act makes a provision which at first sight appears rather nalous, and it is in fact such as we should gladly have avoided introducing if ible. The section authorizes us to require a distiller or the proprietor of a bonded house to provide a separate room for "racking" (that is, transferring from one cask nother) spirits *on which the duty has been paid*, and it requires the officer to keep unts of such spirits and to exact the duty on any quantity in excess of that which been brought in with his cognizance.

Racking duty-paid spirits in warehouse

Generally speaking, when the duty has been paid we concern ourselves no further with spirits, but in this instance we have found ourselves constrained to take charge of n in consequence of certain other regulations greatly conducive to the security of Revenue, but which would hamper the distiller in his daily transactions without some a provision as that referred to.

Up to the year 1853 distillers were allowed to have on their premises an open store for its, and from this they supplied their customers, racking and blending the goods ording to the quantity and quality demanded.

Such a store gave great facilities for fraud, and, chiefly on that account, the Act of 16th and 17th Victoria, c. 37, required the distiller's store to be kept under revenue 1853.
, and placed it under most of the regulations applicable to bonded warehouses. ctically this would have deprived distillers to some extent of facilities which they

formerly possessed of meeting the demands of their customers, and it was therefor provided by the same Act that a single cask of spirits on which the duty had been pai might be kept in the duty-free warehouse for the purpose of executing orders to whic the stock in bond might prove inadequate.

When this rather anomalous provision was made it was not contemplated that distille would require more than one cask at a time to be under rackage, and consequently it wa supposed that the practice would not interfere with the security of the duty-free spiri in the same store. It has been found, however, in many instances, that a considerabl number of casks were placed under rackage at the same time, and that the frequer operation of the distiller upon such casks has rendered it impossible for an officer t exercise a proper control over the warehouse.

To remedy this as far as the law would permit, the Board required that all cask under rackage should be kept together in a compartment of the warehouse provide for that purpose; but this arrangement, though the best that could be made by the sol authority of the Board, was far from satisfactory or secure, and therefore we hav obtained from Parliament the power of compelling the distiller to keep the duty-pai spirits for racking entirely distinct from the spirits in bond.

1865. In 1865–6 the warehousing of British compounded spirit for home consumption wa

28 & 29 Vict. c. 98. Compounded spirits allowed to be warehoused for home consumption.

legalized.

The makers of British brandy were the first who demanded this alteration. Thc represented that they were under a disadvantage in their competition with the foreign in the home market, inasmuch as he could keep his spirits for any length of time i Customs' warehouse without payment of duty, and that the value of such spirits greatl increases by age. To this it was replied, on the authority of some of the largest deale in British brandy, that while there is no doubt of the improvement of the grape spir by keeping, that is not the case with the compound made in this country in imitation it, and, moreover, that as the basis of that compound is plain spirit, which might b matured in bond, the supposed advantage might be obtained without any new enactmen The alteration, therefore, which was attended with some inconvenience and expense t the department, was not very urgently required, but as it might possibly facilitate th extension of a branch of trade which is growing into importance, we felt bound to giv it our support.

1866. In the sessions of 1866, 1867, and 1868 slight modifications of the distillery laws, i

29 & 30 Vict. c. 64.

1867.

30 Vict. c. 27.

1868.

31 & 32 Vict. c. 124.

regard to the erection of vessels at distilleries, the bottling of spirits in warehous for home consumption, and the regulations under which sugar is used duty-free i distilleries were introduced into more general Acts. Their purpose was to affor greater facilities to the trade, they were not, however, of a character to call for speci exposition.

1868. The mode in which the spirit duty has been charged at the distilleries continue to give satisfaction. The complaints from the trade as to objectionable restriction are very few; and no frauds of importance have been discovered or suspected durin the year 1868–9.

Retrospect of alterations in duty since 1825.

The rate of duty charged on spirits having now in all probability reached a poin beyond which it will not be found advisable to carry it for purposes of Revenue, it ma be interesting to note the successive steps by which the present duty has been attaine The changes from the year 1825, when the existing system of levying the duty may b said to have commenced, are shown in the following table:—

Year.	England.	Scotland.	Ireland.
	s. *d.*	*s.* *d.*	*s.* *d.*
1825	7 0	2 10	2 10
1830	7 6	3 4	3 4
1835	—	—	2 4
1840	7 10	3 8	2 8
1842	—	—	3 8
1843	—	—	2 8
1853	—	4 8	3 4
1854	—	6 0	4 0
1855	8 0	8 0	6 2
1858	—	—	8 0
1860	8 1	8 1	8 1
	10 0	10 0	10 0

It may be of interest also to notice the influence which the successive increases of ity have had upon the consumption of spirits, and upon the habits of the people, ore particularly as regards Scotland and Ireland, where the aggregate increase has en so great. Influence of successive increases of the duty on consumption.

In England the addition of 2*d.* per gallon in 1855 was too small to have a sensible fluence on consumption. England.

The only important increase in England was that made in July 1860, when the duty as raised from 8*s.* 1*d.* to its present rate of 10*s.* a gallon.

We have already stated the effect of this increase on the consumption of the United ingdom, and as the same explanation applies proportionately to each of the three ountries it is unnecessary to repeat it here. Vide page 17.

In the two following years the consumption in England was still further reduced, the uantity for the year ended 31st March 1862 being 10,728,412, for 1863, 10,481,577; ie distress in the manufacturing districts, resulting from the cotton famine, had, we ave reason to conclude, much to do with the diminished consumption of these years.

Thus, we found that in the nine months from April to December of the year 1862, s compared with the same period of 1861, the following quantities of spirits were eceived into the stocks of retailers in Manchester and Bolton.

Manchester,	1861 - -	486,257
„	1862 - -	409,522
	Decrease	76,735 or 15·78 per cent.
Bolton,	1861 - -	196,213
„	1862 - -	139,778
	Decrease	56,435 or 28·76 per cent.

It may be observed that the depressing influences were in operation in 1861, although ot to so great an extent as in 1862, and that the reduction would have been probably nore considerable, had an earlier period been selected for comparison.

The four subsequent years were marked by a progressive rise, and a total increase of onsumption in England of upwards of 1,000,000 gallons, or of 11,591,365 in the year nded 31st March 1867, as compared with 10,481,577 in that ended 31st March 863. Since then there has been a slight falling off. The consumption for the year nded 31st March 1869 being 11,239,316.

This we think in part attributable to the increased importation of foreign manufactured lain spirits.

In Scotland the first of a series of increases of duty took place in 1853. Scotland.

In the year ended 31st March 1852, with the duty at 3*s.* 8*d.*, the consumption was ,172,015, and for the year ended the 31st March 1856, with the duty at 8*s.*, it was ,175,939, an almost identical quantity, although in the intermediate period, during which the duty successively rose to 4*s.* 8*d.* (1853), 5*s.* 8*d.* and 6*s.* (1854), 7*s.* 10*d.* and 8*s.* (1855), the fluctuations were considerable, and the consumption was lower than in the two extreme years of the period. In 1856–7, there was a marked decline, the quantity consumed falling to 5,368,052 gallons.

Continuing practically stationary in the two following years, there was yet an apparent increase in consumption in 1859–60, the quantity rising to 5,581,173. Part of the increase this year arose, as in England at the same period, from the removal of spirits from bond in February 1860, in anticipation of an increase of duty, thus increasing the receipts of the year prior to the imposition of the duty, and diminishing those of that in which the increase actually occurred.

The apparent fall of the consumption in the year 1860–61 was very considerable, amounting to upwards of 1,300,000 gallons. As observed, however, part of this was unreal, and from this point in each succeeding year there was a gradual recovery to, and including, the year 1866-7, when the consumption amounted to 5,452,261 gallons.

In 1867–8 there was a considerable fall in the consumption of British spirits in Scotland. This, however, we have reason to think was owing to the high price of grain and consequent increase of the price of spirits, which led to the importation by rectifiers

and dealers (especially in Scotland) of large quantities of unsweetened foreign spirits, and also to the use of inferior foreign and colonial rum in rectification.

There has been a partial recovery during the year 1868–9, but the quantity, 5,026,551, is still considerably below that of 1866–7, and we are inclined to attribute the reduction to the same cause as in the previous year.

Ireland.

In Ireland, in 1852, with the duty at 2*s.* 8*d.*, the consumption amounted to 8,208,256 gallons. In 1853, when the duty was increased 8*d.* per gallon it was 8,136,362, in the following year with a further rise to 4*s.* it was 8,440,734. Not until 1855, when the duty was increased, first to 6*s.* and then to 6*s.* 2*d.*, did consumption appear to experience a serious check. In that year it fell to 6,228,856 gallons. In the year following there was an increase of about 500,000 gallons. In the following year the consumption was nearly stationary, being, in 1857–8, 6,783,207 gallons.

In 1858 the duty was increased to 8*s.*, and the consumption in 1858-9 fell to 5,418,409. In the following year, 1859–60, there was an apparent increase, the quantity being 5,950,241. This, however, as previously explained, was chiefly due to the withdrawal of spirits just before the financial statement of 17th February 1860; and to a similar cause was due much of the apparent depression of 1860–61, when the quantity apparently consumed fell to 4,191,560. The depression, however, in Ireland, consequent on the high rate of duty (nearly four times greater than that which had been borne ten years before), continued for several years, reaching its maximum in the year 1862–3, when the consumption was 3,891,759.

From this year there was a gradual recovery to and including 1866–7, in which year the quantity was 5,102,756 gallons. Since then the apparent consumption has been slightly depressed, probably from similar causes to those referred to in our observations on England and Scotland during the same period.

The consumption in 1867–8 was 4,676,704, that in 1868–9, 4,842,055 gallons.

General comparison of the results of fiscal changes for the whole of the United Kingdom. 1852 to 1869.

Having traced, as far as we are able, the influence of successive changes of the rates of duty on the consumption of each of the three kingdoms, it may be of use to make a general comparison between the results for the whole of the United Kingdom at the extreme limits of the period within which these changes were effected, and of the influences, other than the rise of duty, which have permanently affected consumption.

Among the most important of these must be reckoned the reduction of the duty on foreign spirits and wine in 1860, consequent on the treaty with France. It may also be observed that whilst the duty on British spirits has increased in England since 1852 nearly 27 per cent., in Scotland 172 per cent., and in Ireland 275 per cent.; that on beer (malt) has remained stationary.

Under such circumstances it would be natural to expect that foreign spirits, wine, and beer would to some extent replace British spirits in consumption. The reduction of the duty on tea within the limits of the period under consideration from 2*s.* 2¼*d.* to 6*d.* per lb. would have an influence in the same direction.

Accordingly, we find that whilst the consumption per head of British spirits has decreased about 32 per cent. that of foreign and colonial spirits has increased 56 per cent.; the decrease on the aggregate of both kinds being 12·5 per cent. At the same time the consumption of foreign wine has increased 116 per cent., beer 32 per cent., tea 77 per cent., and cocoa 55 per cent.*

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* What, it may be asked, are the comparative rates of taxation to which these articles are subjected? The question has not, so far as we know, been distinctly or properly answered, although on some occasions, comparisons have been made between the alcohol present in beer and spirits respectively, and the tax upon them has been reduced to that standard. Perhaps a more satisfactory method would be to compare such quantities of the articles as would usually be considered equivalents by the consumer. We may suppose for instance that a labouring man might hesitate between a pint of beer, a pint of tea, or a glass of gin. Now the duty on beer being 5*s.* 9*d.* per barrel, it follows that the taxation of a pint amounts to one farthing, and supposing (which probably is a large estimate) that a quarter of an ounce of tea is used to produce a pint of the liquid, the tax which it bears is something less than half a farthing. But the glass of gin is burthened with 1½*d.* as its contribution to the Exchequer (if we suppose that it is retailed at 25° under proof); but at all events upwards of 1¼*d.*; a large per-centage on the cost, and five or six times as much as is imposed upon the beer and twelve times as much as on tea.

The data from which these results are obtained are given in the following Table :—

Year ended	Population.	Consumption of: British Spirits. Gallons.	British Spirits. Gallons per Head.	Foreign and Colonial Spirits. Gallons.	Foreign and Colonial Spirits. Gallons per Head.	Gallons per Head of Spirits of all Kinds.	Foreign Wine. Gallons.	Foreign Wine. Gallons per Head.	Beer. Barrels.	Beer. Barrels per Head.	Tea. Pounds.	Tea. Pounds Weight per Head.	Cocoa. Pounds.	Cocoa. Pounds Weight per Head.
31 Dec. 1852.	27,500,000	25,200,879	·916	4,850,310	·176	1·092	6,346,061	·230	16,732,454	·608	54,713,034	1·98	3,328,527	·121
31 Mar. 1869.†	30,403,000‡	21,107,922	·694	8,366,726	·275	·969	15,151,688	·498	24,542,664	·807	106,825,160	3·51	5,729,946	·188

† Year ended 31st December 1868 for Customs Duties.
‡ Estimated for the middle of the financial Year 1868-9.

These facts, we think, speak conclusively in favour of the increase in the duty on British spirits, which have thus been made to yield a larger revenue (10,553,961*l.* in 1868–9 against 6,255,707*l.* in 1852) with a diminished consumption, whilst at the same time an impetus has been given to the substitution of milder stimulants for ardent spirits, which appears likely to be the commencement of a desirable change in the habits of the population. Favourable effect of the high duty on spirits.

In Ireland more especially a taste for beer is making progress. It is not easy to obtain rigidly exact statistics on such a subject, but the following account of consumption given in our report for 1864 is, we believe, very nearly accurate. Increased consumption of beer in Ireland.

Consumption per Head of Population.

England, 1852	- -	·85 of a barrel.
„ 1864	- -	·95 „
Increase	-	11·7 per cent.
Scotland, 1852	- -	·20 of a barrel.
„ 1864	- -	·32 „
Increase	-	60 per cent.
Ireland, 1852	- -	·09 of a barrel.
„ 1864	- -	·20 „
Increase	-	122 per cent.

There is a continued, although less rapid, progress in the same direction.

EXPORTATION OF SPIRITS.

One of the most striking consequences of the concessions made in the Act 11 & 12 Vict. c. 122. (ante p. 13) was the establishment of a new and large trade in the exportation of rectified and compounded spirits to the colonies and foreign countries, and the development of a trade, which had previously been inconsiderable, in the exportation of plain spirits. Effect of the legislation of 1848.

This trade has been subject to great fluctuations; its general progress may, however, be indicated by the statement, that the average quantity annually exported in the three years immediately following the passing of the Act referred to amounted to 283,608 gallons, and that of the three years ending on the 31st March 1869 to 1,317,295 gallons. General progress of trade in plain spirits.

The trade during these periods was steady, and, with the exception of about 200,000 gallons to Portugal in 1868, it was, in both periods, uninfluenced by those large exportations to the wine producing countries of Europe, which have, in the intervening years, caused so much irregularity, and so much temporary expansion in this branch of our commerce.

Previous to 1855–6, we sent only a small quantity of spirits to France. In that year, we sent upwards of 3,000,000 gallons; a result no doubt mainly attributable to the failure of the vines. The total quantity exported amounted to 3,840,691 gallons, the highest quantity in any previous year (1853) had been 827,912. Effect of failure of vines in France, &c. 1856.

Similar causes operated in 1856–7 to swell the total quantity exported to 5,717,529, the highest figures which our exports have yet reached.

1857. An alteration in the French laws made in August 1857, sanctioning the use of grain in distilleries, and imposing a duty on spirits imported, caused a great reduction in our exports, which in 1857–8 fell to 3,524,865 gallons.

1858–61. In the three following years our trade assumed more normal proportions, the average quantity being less than 2,000,000 gallons.

1861–2. In 1861–2 there was an unusually large exportation to France and Portugal. This continued in 1862–3, and was in that year supplemented by an increased trade with Turkey and the West Coast of Africa, owing to the war in America, which stopped the supplies of spirits previously drawn from that country. Similar causes operated

1863–4. in 1863–4, and the average of the three years exceeded 4,000,000 gallons.

1864–5. In 1864–5 there was a considerable decline. This was still more marked in the following year 1865–6, when the total quantity exported fell to 1,659,986 since which period the variations have been much less considerable.

Causes of fluctuations. It may be remarked generally, that with the exception of those resulting from the war in America, the great fluctuations in this branch of trade have occurred in our exports to wine producing countries; and are no doubt chiefly dependent upon the quantity required for fortifying wines and brandies when the vintage has been such as to render this supplemental assistance necessary.

Vine disease. Competition of Prussian spirits. The decline during the last four years has been attributed by the distillers to the very low prices of Prussian spirits, made from potatoes and roots, and which, although generally coarse, and inferior to the productions of this country, are taken in large quantities for fortifying wines, and for mixing with such spirits and liqueurs as have sufficient flavour to disguise the unpleasant taste of the adulterating material. These spirits are much used in this country for fortifying wines in bond.

The competition of these foreign spirits has probably had a considerable influence on our European market, although we think the results are not wholly due to it. Thus, whilst the exports to Portugal fell to 48,762 gallons in 1866–7, they rose to 229,119 in

1867–8. 1867–8, falling again to 38,316 in 1868–9. These figures indicate the operation of causes, other than the steadily depressing one of underselling alleged to have commenced in 1865–6.

1868–9. Decline of the trade with Europe. The quantity exported in the year ended the 31st March 1869 was 1,360,440, of which less than 100,000 gallons were taken by all the countries of Europe. In fact the exports to the wine growing countries of Europe have, for the present, almost wholly ceased, whilst the export to countries out of Europe affords evidence of the progressive growth referred to in our opening remarks on this subject.

METHYLATED SPIRIT.

Allowed duty free for use in the Arts and Manufactures, &c.

Origin and history of the invention. The high price of duty-paid spirit in this country not only repressed scientific research, but seriously interfered with trade, by compelling manufacturers to resort to cheaper and inferior substitutes for spirits, which injured the character of the goods, and, in some instances, made it doubtful whether the manufacturers in this country could much longer compete with those of the continent, where the duty on spirit is inconsiderable.

1853. In the year 1853, a gentleman, who had obtained a patent for an artificial lubricant as a substitute for sperm oil, applied to your Lordships to be allowed to use spirit in the manufacture of his lubricant, duty-free, or at least at a reduced rate. After a careful examination of his invention, we found not only that the spirit was rendered unfit for drinking, but that it could not by any process be restored to its original purity. We, therefore, recommended that his request should be complied with.

It was, however, suggested by the then Secretary to the Treasury, Mr. Wilson, in the discussion of this subject, that it would be very desirable to ascertain whether it would be practicable to allow the use of duty-free spirits, generally, for manufacturing purposes, without danger to the Revenue derived from potable spirits. An extensive series of experiments was, therefore, made in our own laboratory, the result of which led our chemical officer, Mr. Phillips, to suggest the addition of crude wood naphtha to spirit of wine, as an efficient means of preventing any abuse of the privilege, should the spirit, in such a mixture, be exempted from duty. This suggestion was referred to Professors Graham, Hofmann, and Redwood, who reported that a mixture of 10 per cent. of purified wood naphtha with spirit of wine would effect the object which we had in view.*

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* See Parliamentary Papers 1855, No, 201.

An Act was consequently passed in 1855 allowing such a mixture to be used duty c. Although there was good reason to believe that the methylated spirit (as the mix- was denominated) would be so unpalatable that it would effectually repel ordinary kers, yet, as it was not, in a peculiar degree, pernicious to health, it was impossible predict what might be the result if such a means of intoxication at a cheap rate were dily accessible to habitual drunkards. It was, therefore, deemed necessary to impose ch conditions on the use of methylated spirit as would guard against its possible rversion to purposes for which it was not intended. 18 & 19 Vict. c. 38. 1855.

Persons who wished to use the spirit were required to make a written application to Board, and to engage, under bond, that it should be properly applied. They were n furnished with forms of requisition, by means of which they could at pleasure obtain ch quantities as they might require, not being less than 10 gallons at a time. Regulations.

These regulations still apply in cases in which the spirit is required to be used in antities greater than can be met by supplies not exceeding one gallon at a time, but Act 31 & 32 Vict. c. 124. the minimum quantity that may be supplied at one time reduced to 5 gallons. 31 & 32 Vict. c. 124. 1868.

The following are the principal purposes to which the spirit was at first applied:— aking furniture polish, varnishes, and lacquers; dissolving gum resins for hat manu- turers; manufacturing hypersperm oil, chloroform, sulphuric, nitric, and chloric ers, sweet spirit of nitre, fulminating powder, and transparent soaps; extracting getable alkaloids, such as quinine, morphine, &c.; making soap liniment, and extracts uired in veterinary medicines; preparing goldbeaters' skins, floating mariners' com- sses, and filling spirit levels; preserving objects of natural history, and in chemical d anatomical researches. Purposes to which the spirit might be applied:

We did not at that time feel justified in allowing it to be adopted as a source of heat of light for domestic purposes. In order, however, to accommodate a large class of rkpeople known as French polishers, we permitted the spirit to be sold in smaller antities than those prescribed by the Act, on condition that a certain proportion of ellac or other gum resin was dissolved in it, so as to make the preparation which is hnically termed "finish," from its being employed to complete the polishing of the ods. not at first for domestic purposes. Finish for French polishers.

There cannot be a doubt that this measure has been very beneficial in its operation. sides the direct encouragement which it has given to scientific research, and to manu- turing industry, it has materially lessened the demoralizing practice of illicit distillation, ich was carried on (in London at least) principally for the supply of persons who use irits as a solvent for gums, or in the manufacture of ethers or spirits of nitre.

In 1861 we considered that we had sufficient experience to warrant us in concluding at there was no danger of the preparation being converted into a beverage, and that might safely remove some of the restrictions which it was at first thought necessary impose on its sale and use, and in July of that year an Act was passed which enabled y one (other than persons dealing in exciseable liquors) to obtain a licence for tailing methylated spirit in quantities not exceeding one gallon at a time, and removing, respect to the small quantities sold under such licence, the restrictions which confined s use to the various processes connected with the arts and manufactures. 1861. 24 & 25 Vict. c. 91. Allowed to be used for general purposes, and in small quantities.

It may now be purchased in small quantities for domestic use, and is largely consumed a great variety of appliances to luxury and comfort, from the spirit lamp on the eakfast table to the singeing apparatus in the stable. The duty on the retail licence as in the first instance fixed at 2*l.* 2*s.*, but it has since (by 30 & 31 Vict. c. 90.) been duced to 10*s.* Licence duty reduced in 1867.

Methylated spirit has found an extensive application in the preparation of the brilliant w dyes which were introduced about 1861. The French had long been in the habit using alcohol in dyeing, but the high duty on spirits in this country formerly acted a complete prohibition of their use for this purpose, and enabled the French to main- in an undoubted superiority. Used for dyes.

In 1863 the high price of turpentine, occasioned by the war in America, led to an tempt to use rum as a substitute for it in paint, and as it was represented to us that e methylation of rum for that purpose would be a great boon to the West Indian lonies, by affording an outlet to inferior produce which was scarcely saleable as everage, we obtained the authority of Parliament for allowing the mixture of rum in onded warehouse with wood naphtha. At the same time we had no expectation that m in that or any other form would really answer the purpose of turpentine, and our pinion has been confirmed by the result. 1863. Methylation of rum as a substitute for turpentine. 26 & 27 Vict. c. 102.

The same Act legalized the exportation of methylated spirit. Exportation of methylated spirit legalized.

A German chemist having introduced a process by which wood naphtha may be so far 1865.

purified as to be available for drinking purposes, if not alone and unmixed, at all events in combination with flavoured compounds; and there being some doubt whether this spirit, not being produced by fermentation, could be brought within the existing Revenue laws, an Act was passed in 1865 rendering it liable to the ordinary duty, and subject to the general spirit regulations. It was obvious that from whatever source produced, this spirit ought to be subject to the same duty as other potable spirits.*

28 & 29 Vict. c. 96.

Fraudulent use of the spirit under pretence of being a medicine:

Up to the year 1866 the consumption of methylated spirit had, by an almost regular progression, continued to increase, rising from 218,103 gallons in 1856–7 to 1,070,897 gallons in 1865–6. The fraudulent practice of making a compound of methylated spirit, which under the pretence of being used as a medicine, was in reality sold as a stimulant in the place of ordinary spirits, although not extensively prevailing, had, in 1866, become an increasing practice, and from every point of view it appeared most desirable that it should be suppressed. It was also intimately connected with the application of methylated spirit to purposes for which it was never intended, though not expressly prohibited, namely, the preparation of tinctures and of medicines for internal use, an application of that spirit which the Pharmaceutical Society considered highly objectionable.

prohibited by 29 & 30 Vict. c. 64. s. 8. 1866.

It was, therefore, necessary to resort to legislation, and to prohibit entirely the use of methylated spirit in any preparation which could be used internally as a medicine. Sulphuric ether and chloroform, on account of their being used extensively in arts and manufactures, were excepted from the prohibition above specified. Methylated spirit may also still be employed as a solvent or agent in the production of medicines, provided no spirit or derivative thereof shall remain after the completion of the process.

29 & 30 Vict. c. 64. s. 9. French polishers' "finish" defined.

In addition to this prohibition, it has been found advisable to impose a legal restraint upon any alteration in the character of the compound known as "finish," except by the introduction of more resin or colouring matter.

The object is to prevent "finish," which may be procured in unlimited quantity by the general public without certificate or a compliance with any forms, being applied to other than its legitimate purpose, that of a polish for furniture.

The presence of the required proportion of gum resin in finish was considered to be a sufficient safeguard to the Revenue, but there is no doubt that large quantities of finish were turned to improper account, either by covering the nauseous flavour with aromatics, or by distillation with acids, which effected a conversion into potable ethers.

As an additional security to the Revenue, therefore, as well as to ensure the using of the finish for none but the approved purposes in the arts, a provision in the law was made to the preceding effect.

Consumption checked by these measures.

The effect of this legislation has been to check consumption to a considerable extent, but, as we believe, to confine it to legitimate purposes. In the year ended the 31st March 1866, 1,070,897 gallons were used; 1867, 1,031,214; 1868, 854,844; 1869, 885,957. We think it probable that the decline of upwards of 200,000 gallons between March 1866–8 represents the extent to which this spirit was applied either to fraudulent purposes, or to those, such as the preparation of medicines for internal use, to which its application was undesirable. The increase during the last year may, we think, be fairly considered as representing the natural growth of a legitimate consumption.

BEET-ROOT DISTILLERIES.

1856. Attempt to introduce beet-root distilleries.

The most important matter connected with the Distillery Laws, which engaged our attention in the course of 1856, was the attempted introduction into this country of a process of distillation from beet-root, which appears to have been adopted to some extent in France. The nature of the process was such, that our Revenue Laws did not admit of its being carried into operation; but on learning that some persons interested in it wished to try an experiment with it on a large scale at Farningham in Kent, we conceived it to be our duty to offer no objection or impediment to their proceedings. We, therefore, allowed full liberty of action to these experimental distillers, but stationed some careful officers at the works, and received from them constant reports, explaining in detail the method of working, and all the incidents to it, together with exact accounts of the results obtained. These, both in that, and the following year, were very unsatisfactory, and did not lead us to anticipate any further attempts of the same nature; but Messrs. Dray, who made the apparatus, and were licensed

Allowed as an experiment.

*Attempts have at times been made to purify and render drinkable the methylated spirit, but hitherto, as we believe, without success. A report from Mr. Phillips, the Principal of the Laboratory, on this subject will be found at page 158.

the patentee of the process, represented to us so strongly the necessity of giving a fair ope to their experiment, by trying it on a large scale, and with the produce of various alities of soil, that we obtained your Lordships' leave (not without first ascertaining that e licensed distillers would have no objection), to permit the erection of twelve experiental beet-root distilleries in different parts of the United Kingdom, the selection places and of persons being left to Messrs. Dray. Only ten of these distilleries re in operation in 1857. None of them succeeded in producing a saleable spirit, spirit of any kind in sufficient quantity per ton of root to pay their working expenses cording to the calculation of the projectors. Failure and

In 1858 the number of these distilleries in operation was reduced to seven. In 1859 ly four continued working. In succeeding years the number was still further reduced, til in 1863, after patiently watching them for seven years, we were relieved from rther anxiety on the subject by the final relinquishment of the manufacture by the last the gentlemen who had embarked in the undertaking. We understood that in all ses the experiment entirely failed as a remunerative business. gradual abandonment of the project.

Although during the progress of the manufacture some improvement was effected in e quality of the spirit, yet it was never so far ameliorated as to be suitable for her purposes than methylation.

1869.

Notwithstanding the failure of previous attempts to introduce the manufacture of et-root spirit, a landed proprietor is about to renew the experiment, but he has agreed conform to the regulations in force for ordinary distillation in this country, and has t sought the continuance of the indulgences under which the beet-root distillers eviously worked. Experiment about to be renewed.

ILLICIT DISTILLATION.

Illicit distillation has always been, more or less, carried on in the large towns of ngland. England.

Treacle is the material generally employed, and the process is so simple and easy at it may be conducted successfully in any place where there is a supply of water. Materials.

licit spirit can be sold with a fair profit at 5*s.* or 5*s.* 6*d.* a gallon :—the duty on legally ade spirits is 10*s.* a gallon. It cannot, therefore, be expected that the practice will be tirely suppressed. We have succeeded, however, in keeping it within such bounds at the quantity smuggled is too inconsiderable to affect prices in the regular market, d so long as that is done, neither the fair trader nor the Revenue will sustain much jury. Profit.

1850.

In 1850 this demoralizing and baneful traffic was evidently increasing, and it was nsidered advisable to organize in London a small corps of Excise officers, whose attention ould be exclusively devoted to the suppression of the illicit manufacture of spirits. he services of the Metropolitan Police, and of the Constabulary in several other parts the country, were at the same time secured for this purpose, by the issue of a certain mber of commissions investing them with the powers of officers of Excise. Action necessary for its suppression.

These steps were completely successful. Numerous detections were made, and the fenders severely punished by fine or imprisonment; those who were detected frequently formed against those who had escaped, and before the close of 1853 it was evident that icit distillation was greatly checked. Vide vol. of Tables p. 12.

A large proportion of the illicit spirit was sold to varnish makers, French polishers, tters, and other manufacturers; but that market has been entirely closed against the nuggler by the Act of the 18th & 19th Vict. c. 38., and subsequent Acts, to which we ve before referred, which allow methylated spirit to be used duty-free in the arts and anufactures. Effect of the introduction of methylated spirit.

1855.

In illustration of these remarks we may observe, that whilst in 1850 the number of tections in England amounted to 551, in 1853 they had fallen to 288; and although 1855 the number had slightly increased, amounting to 321, the effect of the Methylated pirit Act passed that year was to reduce them in 1856 to 194. Since that time there as been a steady and most satisfactory decrease, the number for the year ended the 1st March 1869 amounting to only 41. Present state satisfactory.

The absence of detection does not necessarily afford proof of the non-existence of licit practices. The experience of the Department, however, enables us to say that, ractically, the number of detections made is a fair criterion of the extent to which licit practices prevail, and judged by this standard it is nearly extinct in England.

Scotland.

The state of Scotland in respect of illicit distillation is highly satisfactory. In 182[illegible] when, as we have before observed, the duty on spirits was 6*s.* 2*d.* per gallon, smuggling was carried to such an extent that it was considered necessary, as the only effectual means for its suppression, to reduce the duty to 2*s.* 4*d.*

The duty is now 10*s.*, and smuggling may be said scarcely to exist.

In the year ended the 5th July 1823 there were 14,000 prosecutions in Scotland for illicit distillation and malting. In 1856 there were only 48 detections reported, and many of these were of a trifling character. Ten years later there were 10 only.

It would be curious and interesting to trace the causes which have led to this great improvement in Scotland, and to ascertain why their operation has not extended to Ireland. But the subject is somewhat obscure. Much, no doubt, is owing to the influence of the Scotch landlords and occupiers of land, who have constantly discouraged illicit distillation upon their properties, and, by showing their disapprobation of it, have materially aided in promoting a better feeling among those who would otherwise have countenanced the smuggler. This, we fear, is not the case in Ireland.

Vide p. 160.

Some effect, too, is produced in Scotland by the taste which prevails there for malt spirits and spirits of a better flavour and quality than the smuggler usually manufactures.

The influence of the Methylated Spirit Act of 1855 extended to Scotland, and had the effect of reducing to an almost nominal degree the little that remained of illicit distillation prior to its enactment. Thus, in 1855 the number of detections was 70, in 1856 it was reduced to 48. The number in the year ended the 31st March 1869 was 16, showing a slight increase on the number of the previous year, when 11 detections were reported. The number is, however, so inconsiderable as to give not the least ground for alarm.

Ireland.

In Ireland, illicit distillation unfortunately still prevails to a considerable extent. In 1850, when the duty was only 2*s.* 8*d.*, there were 3,451 detections by the Revenue police. In 1856 there were only 2,287, of which 1,011 were made by the Constabulary.

17 & 18 Vict. c. 89.

By an Act passed in the year 1854 the Constabulary were authorized to act as Excise officers in the suppression of illicit distillation and malting whenever the Lord Lieutenant should see fit.

Employment of Constabulary. 1855.

They were so employed in the counties of Donegal and Cavan from the 14th March 1855 to October in that year, and the success which attended that experiment induced the Government, in October 1855, to extend the operation of the Act to the whole of Ireland.

We are bound to express our obligation to the Constabulary for the readiness with which they have undertaken and performed the functions thus imposed upon them. The detections which they have made are considerable in number, (and it must be borne in mind that the suppression of smuggling is only subsidiary to their other duties), and there can be no doubt that the moral effect of the employment of a force so much respected and so closely connected with the Magistracy and the Vice Regal Government, will ultimately have great influence on some classes in Ireland, who have hitherto been too much disposed to look with indulgence upon offences against the Revenue Laws. Could we obtain the cordial co-operation of the owners and occupiers of land in that country, as we have in most parts of Scotland, we should have no apprehension of the revival of smuggling to any great extent, even if the price of grain were much lower than at present.

Saving by employment of Constabulary.

The substitution of the Constabulary for the Revenue police effected an immediate saving of 43,832*l.* a year.

Effect of good harvest as a stimulus to illicit distillation.*

There have been constant variations in the extent of smuggling in Ireland, without any other apparent cause than an abundant or a deficient crop. We have had occasion to advert in previous reports to the influence of the quality and quantity of the harvest, more particularly that of oats, upon the state of illicit distillation. Thus, in the year 1862 the number of detections was 1,972, in March of that year the price of oats in the market of Dublin was 14*s.* 2½*d.* per barrel. In the following year, with oats at 13*s.* 8*d.* per barrel, the number of detections increased to 2,757. In 1864, with oats at 12*s.* 8*d.* they were 3,457. In 1865 similar causes continued to operate in increasing the number of detections to 3,575, the highest number known for upwards of 20 years.

A return to higher prices in 1866 and 1867, caused the number of detections to fall successively to 2,319 and 1,606.

* Vide Mr. Gladstone's Budget speech, May 1864.

The number of detections in the year ended 31st March 1869 has been 1,841, showing increase over that of the preceding year of 237 cases, but, as compared with 1867, decrease of 478. The number last year is still little more than half that of a period recent as 1865.

The extent to which illicit distillation still prevails in Ireland is a subject for regret. e do not believe that the legitimate trade of the distiller has been affected by it. The unties of Donegal, Sligo, Galway, and Mayo, which are some of the poorest and dest districts in Ireland, are those in which smuggling appears to be concentrated. So far as we can learn, the illicit spirit is made for the supply of the local population ne, and does not find its way into the great towns. The consumers are those who are o poor to buy the duty-paid spirit, and therefore, although we deplore the existence the practice, we consider it scarcely worth notice as affecting Revenue.

General remarks.

In our observations on the influence of the increase of the duty on spirits upon consumption, and upon the habits of the people, we contrasted the consumption of various articles liable to Customs' and Excise duties, at a period before the commencement of the anges in the spirit duty, with the consumption at the present time; and we drew nce the most favourable conclusions as to the influence of recent fiscal changes. The ements of the question were, however, scarcely complete, without a corresponding ntrast of the state of illicit distillation at the two periods in question. The habitual d successful evasion of law, whether fiscal or otherwise, has an influence so demoraing, so destructive to the character of a people, that had the results referred to been -incident with any considerable increase of the illegal production of spirits, much of r cause for congratulation would have been removed. It will be seen, however, that e facts are quite otherwise; that there has been a decrease instead of an increase of icit distillation. As a pendant to our table on page 23, we subjoin one showing the mber of detections made at the same periods.

	Number of Detections.		
Year ended	England.	Scotland.	Ireland.
31st Dec. 1852 -	509	124	2904
31st March 1869 -	41	16	1841

These results afford, for England and Scotland, solid ground for satisfaction, and for eland, of hope.

MALT.

The principal part of the following account of the mode in which the duty is charged to be found in Bell's Excise Officer's Manual:

"The duty on Malt is charged at the rate of 2*s.* 7*d.* per bushel and 5 per cent. when made from barley, and at the rate of 2*s.* and 5 per cent. when made from the inferior kind of barley grown in Scotland and Ireland called bear or bigg; the charge is not made by actual measurement, but on the quantity estimated to have been made. The principle followed in levying the duty is to prescribe the course of manufacture, and to adopt such a system of checks and charges as shall ensure an account of all grain in the first two stages of the process of wetting and couching, and prevent the illegal introduction of grain at any subsequent stage. The maltster is required to give previous notice of the time when each wetting is to commence, and the Officer attends to obtain an account of the corn or grain as soon as possible after it has been steeped. He then follows the operation step by step, and takes an account of the grain at uncertain times in the various stages of the process, with the view of raising a charge for the duty against the trader, and preventing the introduction of uncharged grain. The duty is charged on the largest quantity of grain found in any stage of the process, after the following deductions are made: viz., 18½ bushels in every 100 bushels found by gauge in cistern or couch, and half the quantity found on the floor or kiln. The charge generally arises from the quantity found in the couch frame, but occasionally from the cistern or floor. The grain in the cistern is generally very tight and compact, from the pressure caused by its swelling, and therefore as a rule it occupies a smaller bulk in the cistern than in the couch, into which the grain is required to be emptied in the ordinary manner of working without being subjected to any means of compression. A charge from the cistern is sometimes unavoidable when the grain is put in after the water, or when, in hot weather, it is rendered unusually buoyant by the rapid formation of gases. When a charge arises from a floor it is owing to an exuberance of rootlet.

or some irregularity on the part of the trader. The gauging of malt, especially when it i in process of vegetation on the floor, requires great care on the part of the Officer. Whe a maltster conducts his business with ordinary skill, the allowances are not only foun sufficient to cover the swell in the grain, but the malt, when measured from the kiln, generall exceeds the dry barley steeped from three to ten per cent. A maltster is required to pay th duty charged on him within six days after the close of the round, unless he has given bond, i which case he is allowed six weeks credit, and a further credit of three months for a moiety the duty charged between the 31st December and the 1st April, and the whole of the dut charged from the 1st April to the 15th May in each year; but a maltster who avails himse of this further credit has to pay interest at the rate of 3*l.* 5*s.* per cent. per annum for thre months on the amount of duty in respect of which payment is deferred. Malt may be mad duty free for distillery purposes. For the use of brewers of porter, patent or roasted malt i prepared by the roasting of ordinary pale malt. Persons who make it are required to mak entry of their premises and take a license (duty 20*l.*), and are subject to various regulation for preventing frauds (5 Vict. sess. 2. c. 30.) Dealers in roasted malt are also to be license (duty 10*l.*)"

The under-mentioned Acts relating to the Malt duty are either wholly or partly i force at the present time:

12 Anne stat. 1. c. 2.
1 Geo. 1. stat. 2. c. 2.
3 Geo. 4. c. 18.
3 Geo. 4. c. 30.
6 Geo. 4. c. 58.

The principal Acts relating to this duty are the—

7 & 8 Geo. 4. c. 52.
11 Geo. 4. c. 17.
11 Geo. 4. c. 31.
1 & 2 Will. 4. c. 55.
1 Vict. c. 49.

The following Acts also contain important regulations:

5 Vict. sess. 2. c. 30.
18 & 19 Vict. c. 94.
19 & 20 Vict. c. 34.
22 & 23 Vict. c. 18.
23 & 24 Vict. c. 113.
26 Vict. c. 3.
27 Vict. c. 9.
27 & 28 Vict. c. 56.
28 & 29 Vict. c. 66.
29 & 30 Vict. c. 64.
30 & 31 Vict. c. 90.

A duty on Malt has been levied uninterruptedly in England since the year 1697 in Scotland, since the year 1713; and in Ireland, since 1785. But the law, at presen in force, is, in the main, that which was adopted by the Legislature in 1827, when th previous Acts were consolidated into one Statute applicable to the whole of the United Kingdom.

1827. 7 & 8 Geo. 4. c. 52.

The alterations made since that time, chiefly in 1830, 1847, and 1860, were calculate to relieve the traders from regulations which put them to trouble and expense, or sub jected them to a higher charge than was intended by the Legislature. Most of th grievances, which remained untouched by the law, have been removed of late year by our interference, and on the whole, the relations which exist between the person engaged in the malting trade and this Department are on a satisfactory footing.

1854. War duty imposed by 17 & 18 Vict. c. 27.; its effect upon consumption.

The imposition of the additional duty upon malt in 1854 (raising it from 2*s.* 7*d.* and 5 per cent. to 4*s.* a bushel) was attended with very little difficulty or expense.

It is not easy to ascertain, from so short an experiment, what was the actual effect upon consumption, of making so large an addition to the duty. The result in figure shows a falling off of 5,811,773 bushels, as compared with the quantity charged wit duty in the preceding year; but there were many disturbing causes to which this may in a great measure, if not wholly, be attributable.

The quantity of malt, made in the previous year, was unusually large, and, as th additional duty was only temporary, both maltsters and brewers kept their stocks as low as possible during its continuance. The price of barley, too, was high in the year

55–56, and the quality inferior. Taking all these circumstances into account, we do not think that the duty was so high as to check the consumption of the article.

The number of bushels charged in the year ended 5th April 1854, was	41,020,381	Duty	£5,552,467
The quantity charged in the year ended March 1855, was	35,208,608	Duty	6,848,476
Decrease	5,811,773	Increase	£1,296,009

Difficulty in charging stocks of malt, and

The principal difficulty which we experienced in carrying out the law of 1854 was assessing the duty on stocks on hand at the time of the commencement of the additional tax, and in determining the drawback at its termination. When the additional duty was imposed no complaints were made of the Officers having under-estimated the stock on hand, although, in numerous instances, it was gauged in bins and storerooms containing quantities so large that the malt was greatly compressed by its own weight; but when the drawback was to be claimed we were overwhelmed with complaints of the injustice of taking the gauge as a measure of quantity, unless the malt were spread thinly on the floor. The fact, however, that the accounts were taken in both instances under precisely similar circumstances furnished a sufficient answer.

in making allowance for unscreened malt.

There was also some trouble occasioned by the distinction which it was only fair to make between screened and unscreened malt, to the latter of which the law accorded an allowance of 7½ per cent. of the duty. But, after the stocks had been examined with this distinction in view, large claims for the allowance were made in cases where our Officers declared that the malt had been screened, and where the maltster was obliged to admit that it had been partially screened. We did not think that such an intermediate state could safely be recognized at all, and it was quite clear that it was not entitled to the same allowance as malt wholly unscreened. The result was a compromise, by which 5 per cent. was deducted from the charge on partially screened malt, in certain cases in which clear evidence was produced in confirmation of the claim.

Amount of drawback on stocks of malt on repeal of war malt duty in 1856.

The total amount of the drawback paid was 840,000*l*.

The Revenue from malt is at present collected without much fraud or evasion. There are, indeed, no complaints from the traders, who are generally not backward in alleging remissness in the Revenue Officers where there is the slightest pretext for the accusation. Some years ago such complaints were very general; but a more frequent survey, and the constant and unexpected visits of our Surveying-General Examiners throughout the country, appear to have had the effect which was intended.

Fraud by compressed couches.

The most usual form of fraud of late years has been that of compression of the grain in the couch, and it is, unfortunately, the most difficult to repress. It prevailed, in the year 1845, to such an extent as to require a vigorous intervention on our part, and it was only by great firmness, and with the support of a well-reasoned judgment of the Court of Exchequer, that we were able to check the growth of this practice, which, through the negligence of our Officers, had become very general in the smaller malt-houses in all parts of the country.

The Queen v. Speller, Nov. 1847.

Frauds by malt roasters checked in 1856.

While upon the subject of frauds we must not overlook the Act 19 & 20 Vict. c. 34, which has put an end to a most embarrassing species of fraud which had been being carried on by malt roasters in open defiance of the law. We mean the substitution of raw grain for malt, and its introduction in the latter character into breweries. This Act gave us the means of protecting the Revenue and the fair trader. It provides that all grain in the malt roaster's possession shall be deemed unmalted, unless the acumule shall have extended half the length of the grain.

The difficulty, in many cases, of distinguishing between malted and unmalted grain, when it had been roasted, was very great—so great indeed as to have compelled us, after some attempts, to abandon all hope of obtaining convictions in cases where such a mixture had been found in stock; although it was perfectly clear, from the price at which it was sold, that no duty had been paid, at least on the greater part of it. An effort to defeat this mode of defrauding the Revenue was made in 1855, by the introduction of a law requiring maltsters to keep grain under process for 168 hours, in order to insure a sufficient amount of germination to make malt readily distinguishable from unmalted grain. But the ingenuity of the malt roaster again baffled us. The maltster who supplied him was instructed to expose the barley to considerable heat on the kiln before it was steeped; its vegetative power was thus destroyed, and, at the end of the 168 hours, it came forth legally malt, but quite undistinguishable from the raw grain with which it was immediately mixed by the roaster.

18 & 19 Vict. c. 94. Malt to be crushed, not ground.

An additional check to the use of raw grain in breweries was given by the Act passed in 1855, requiring brewers to crush their malt with rollers instead of grinding it; the former process being sufficient for malted, but not for unmalted grain.

Remission of duty made when malt is unfit for use.

The barley of 1856 and 1860 was of a very inferior description. Much of it, when it had undergone the process of malting, proved to be unfit for the brewer's use; and we granted a remission of the duty, as we always do in such cases, provided our Officers are satisfied that the malt has been disposed of without endangering the Revenue. The regulations at present in force require the malt to be mixed with linseed meal or ground linseed cake, thus rendering it unfit for use in brewing.

Rye malt.

In the year 1858 we caused experiments to be made with a view to determine the conditions under which the duty on rye could fairly be assessed. As it swells much more than barley, when steeping in the cistern, it would practically be subjected to a higher duty unless the allowance which the law makes for increase in the cistern and couch frame were altered; the result convinced us that an allowance of 30 per cent. ought to be made for the swell of that kind of grain instead of 18½ per cent., which is sufficient for barley, and your Lordships were pleased to sanction a deduction to the former extent. The quantity of rye malted is small.

1859. 23 & 24 Vict. c. 18. s. 7. Period of credit reduced; Mr. Gladstone's explanations of the reasons.

The period of credit allowed to maltsters for payment of the duty was this year reduced, and by this measure the Chancellor of the Exchequer obtained an addition of something like 800,000*l.* to the receipts of the year for which he was providing. The nature of the change in the law and the reasons for making it are thus stated in the Budget speech on the 18th July 1859: "Speaking roughly there is a credit of "nearly six months which is given to the maltster by the public, the effect of which "is that he makes his malt, disposes of his malt, and is paid for his malt in general "or at least if he is not, it is his own fault, before he is called on to pay the "duty, or, in other words, to a considerable extent the public find capital for the "maltsters. This, with the slight exception of the hop duties, is altogether an ex"ceptional privilege. The distiller of spirits, directly after the spirits are gauged "and the gauging officer has completed his round, is called upon to pay the duty. "A delay of five or six weeks is all that takes place in the payments of the distiller "of spirits and the makers of paper, and in point of fact the duty is paid as soon "as the Collector can make out the charge. The Government give them no credit "but they require them to pay the duty to the Revenue Officer when he presents "his account. In the case of the maltster, there is a clear term of eighteen weeks "which, added to the other six weeks taken for making out the accounts, makes a "delay of nearly six months. The system of finding capital for traders on the part "of the public is in principle a bad system, and being bad it has also this second "bad feature, that it is an exceptional system, being a privilege granted to some "and not to others, therefore the Government are of opinion that the time has come "when this system may be safely modified, I do not say abolished altogether, because "a sudden abolition of such a system would derange the trade, and run the risk of "hampering the operations of private parties, whose resources might not be large "and that would be extremely objectionable. My proposal is, therefore, to deal with "the malt credits, but to deal with them in the mildest manner. Of the eighteen "weeks now allowed we propose to take away six, leaving twelve. I do not say that "there might not be a further measure in the same direction at a future time, and "after matters have been adjusted to the present change; but this I do say, that "I am most unwilling to give grounds for complaint, and in proposing to abridge "these six weeks from the credit given in the case of malt, we also propose that you "should incur the very small expense of allowing the maltster a discount at the rate "of 4 per cent. on the payments made under the proposed system at an earlier period "than he has been accustomed to make them, so that the shortening his credit would "be a matter limited in extent, and as far as possible reduced to the condition of "a banking transaction. Of course in future years there would be no operation of "discount, and the credit would stand reduced to whatever Parliament might determine "mine. I will not trouble the Committee with the intricacies of the arrangement "under which the malt duties are collected, and under which the year is divided into "certain periods, the malt is gauged, and the duty charged and collected from the "maltster. But the effect of reducing six weeks from the credit allowed to the "maltster will be to bring into the Exchequer, and not only that but to bring into the "Exchequer before the 1st of April next, the sum of 780,000*l.*, which if the present "course of collection were adhered to, would not find its way there before the following "financial year. In point of fact, the public have 2,500,000*l.* out on loan to the

maltster, of which I propose to take up, by a Resolution I shall submit, a sum of something short of 800,000*l.*"

In the following year the credit was further reduced to six weeks and the additional sum of 1,100,000*l.* was brought into the Exchequer within the financial year. 1860. 23 & 24 Vict. c. 113, s. 2. Credit further reduced, but partially restored in 1863.

But it was subsequently found that this measure pressed too severely upon the malt trade, more particularly in the first quarter of the financial year, at which time considerable payments of duty became due in respect of malt made for stock, which is not saleable until the brewers recommence work after the summer. An Act was consequently passed on the 27th March 1863, allowing them to postpone the payment of half the duty charged between the 1st of January and 1st of April, and of the whole of the duty charged between the 1st of April and 16th of May, for three months beyond the time formerly allowed, with a condition, however, that they should pay interest at the rate of 3½ per cent. for the additional period. The arrangement has been so made as not to interfere with the amount received by the Exchequer within the limits of the financial year, though it alters very much the proportions received in the several collecting rounds of our Officers. In this respect, however, it works well, as it tends to equalize the receipts throughout the year. The first postponement amounted to 5,000*l.* only instead of 661,000*l.*, to which sum it would have reached had all the maltsters taken advantage of the Act. The sum postponed for the year 1868–9 was 4,523*l.* out of a total charge of 3,691,804*l.* 26 Vict. c. 3.

Under the Act 23 & 24 Vict. c. 110. foreign malt, which was before absolutely prohibited, is now admitted on payment of a Customs duty of 25*s.* per quarter. This sum was fixed, as Mr. Gladstone was careful to explain (7th Aug. 1860), not with a view to any protection of the British manufacturer, but so as to cover the charges, additional to the duty, to which the manufacture of malt is subjected in this country by the restrictions of the Revenue laws. The following are the component parts of the charge, viz.:— Foreign malt admitted in 1860.

	s.	*d.*
Duty - - - - - -	21	8½
Corn duty - - - - - -	1	0
Interest on duty for 6 months - - -	0	6
Excise restrictions and Licence - - -	1	9½
	25	0

The allowance on account of Excise restrictions is no doubt extremely liberal, and it must not be inferred that we admit its correctness.

In the same year malt was for the first time allowed to be exported on drawback. Before the passing of the Act, malt intended for exportation was made under special regulations, in bond, and a maltster manufacturing for home consumption could not avail himself of an opportunity in the foreign market. The danger of allowing a drawback was obvious, it being extremely difficult, from mere inspection, to say whether the malt produced to the examining officer is not to a great extent adulterated with grain which has never paid duty. 23 & 24 Vict. c. 113., 1860. Malt drawback allowed on exportation.

The inconvenience and loss to which the malting trade was exposed by this restriction on the disposal of their produce, induced us to give way so far as to allow a drawback under regulations as to the weight of the malt, calculated to secure the revenue, if not entirely, at least, within a very small limit, from fraud. Samples of every shipment are examined by our Chemical Officers before the drawback is paid.

The decrease in the net receipts for the year 1861–62, is attributable to the shortening of the credits in the years 1859–60 and 1860–61, which largely increased the receipts for these years.

In the year 1865 a company was started at Margate, for the purpose of making "Grain-tone" or "Concentrated Wort," under a patent process, for exportation to India and other warm climates. The idea was to obtain a solid extract of malt and hops, which, being packed in hermetically sealed tins, could be conveyed to any foreign country, and then by simple solution in water and fermentation with yeast, be converted into beer of any desired strength. It was considered by the promoters of the Company, that by the saving in freight and land carriage, and by the prevention of loss from leakage, &c., a considerable reduction could be made in the cost of beer in India, so that not only would our troops be supplied with that beverage at a less expense, but it was also hoped that a large demand for it would arise from the natives. 1865.

The Company having applied to be allowed to export the article on drawback, your Lordships authorized us to allow a drawback equivalent to the duties levied on the materials from which it was prepared. The regulations necessary for the protection of the revenue having been prepared, the operations of the Company at the beginning of 1866 became subject to the supervision of our Officers, which was continued till the 5th May following, when the manufacture ceased, owing principally to the small demand for the article. The manufacture has, however, been recently resumed.

During the session of 1866 legislative sanction was obtained for the allowance of this drawback, and the regulations under which it could be claimed were embodied in the Act 29 & 30 Vict. c. 64.

1866. Sugar much used in brewing.

The rise in the price of barley in the autumn of 1866, so enhanced the price of malt that sugar could be economically used as a substitute, and during the year 26,532,403 lbs of sugar were used in brewing beer for sale, thus displacing 1,010,758 bushels of malt, while in the preceding year the sugar used only displaced 290,598 bushels of malt.

Notwithstanding this circumstance, there was an increase in the number of bushels of malt charged with duty, amounting to 752,341 bushels.

1868–9.

Year ended 31st March.	Number of Bushels charged with Duty.
1868 - - -	48,489,437
1869 - - -	49,590,509
Increase - -	1,101,072

There has been a short supply of good malting barley from the harvest of 1868, and the price has been correspondingly high.

In addition, however, to the above quantities of malt, there were used by brewers in those years the following quantities of sugar:—

1867–8 - - -	39,882,052 lbs.
1868–9 - - -	41,367,275 lbs.

Now 210 lbs. are deemed an equivalent for a quarter of malt, so that to the malt as given above there should be added the following number of bushels, viz.:

1867–8 - - -	1,519,316
1868–9 - - -	1,575,896

The duty on the sugar (paid partly to the Customs and partly to the Excise) was approximately, in 1867–68, 204,435*l.*, and in 1868–69, 212,376*l.*

MALT CHARGED BY WEIGHT.

1865. Mode of charge.

In order to meet one of the objections most frequently urged against the malt duty viz., that it operated as a prohibition to the sale of light barley for malting purposes the Act 28 & 29 Vict. c. 66. was passed, allowing the duty on malt to be charged according to weight. The normal malting barley being understood to weigh 53 lbs. per bushel, that weight was taken as the standard, and all lighter barley was to be charged proportionately, the rule prescribed by the Act being "the quantity shall first be "calculated by gauge, according to the existing laws and regulations in that behalf "and such quantity shall then be multiplied by the number of pounds which the "sample bushel taken from such corn or grain in the manner directed by this Act shall "be found to weigh, and the product be divided by fifty-three, and the quotient of such "division shall be the quantity upon which the duty shall be charged." During the next malting season it was found generally, that the weight of malting barley, both home grown and foreign, either exceeded the standard of 53 lbs. per bushel, or approached so

ly to that weight as to afford little or no inducement to maltsters to work under the
The number of malthouses so worked in the whole of the United Kingdom barely Number of maltsters who adopt it.
eeded 100, and the great majority of these were in the eastern counties, where the
ey harvest was unfavourable, and the grain lighter than in other parts of the country.
quantity made under the Act represented about four per cent. only of the total
ntity of malt made in the United Kingdom. The figures for the present year
58–9) give a similar result.

QUANTITY of MALT charged according to the Weight of the Grain steeped.

Years ended 31st March.	Average weight per Bushel.	Quantity charged by Gauge.	The Charge by Weight.	Amount of Duty surrendered.
				£
1866 - -	$50\frac{8}{10}$	*2,229,197	2,139,861	12,116
1867 - -	$50\frac{1}{10}$	3,670,752	3,471,634	27,005
1868 - -	$50\frac{5}{10}$	3,758,079	3,582,794	23,773
1869 - -	$49\frac{9}{10}$	2,113,800	1,990,506	16,721

* The Act only came into operation at the beginning of July 1865.

MALT FOR FEEDING ANIMALS.

n the autumn of 1863 we received directions from the Chancellor of the Exchequer Mixture of malt and linseed allowed duty free in 1864.
scertain whether malt could be rendered unfit for brewing purposes by the admixture
ome such substance as linseed, which would not interfere with its utility as food for
le, so that like methylated spirits the mixture might be exempted from duty without
ger to the Revenue. Experiments were made in our laboratory, the results of which
vinced us that malt and linseed meal thoroughly and intimately mixed by being
und up together, might be used as food for cattle without risk to the Revenue, and
sequently the Act 27 Vict. c. 9. allowed such a mixture to be used duty free. During
first malting season after the passing of this Act, 28 persons made entry under it, The experiment unsuccessful.
sing 10,705 quarters, but the demand for this kind of food for cattle has gradually
n off, and there is now scarcely any malt made under the provisions of the Act
ve mentioned.

1868–9.

Year ended 31st March.	Number of Malthouses.	Bushels of Malt made.
1868 - -	1	713
1869 - -	1	316
Decrease - -	—	397

The quantity of malt on which duty was remitted in the year ended 31st March Damaged malt used for feeding cattle, duty free.
9, in consequence of the malt being damaged, or the germination being defective,
l which was all consumed for feeding purposes, was 6,843 bushels.

SUGAR USED IN BREWING.

The Acts relating to this duty are the 10 Vict. c. 5., 17 & 18 Vict. c. 30, 13 & 14
ct. c. 67, and the 30 Vict. c. 10.

In the year 1847, sugar, which was before inadmissible, was by the Act 10 Vict. c. 5. First allowed in 1847.
owed to be used in breweries.

The rate of Customs duty at that time made it unnecessary to impose any further
ty as an equivalent for that levied on the malt for which sugar might be substituted.
1851 the reduction of the Customs duty called for an addition of 1*s.* 4*d.* per cwt. on
gar admitted to breweries, and this was increased by the Act 17 & 18 Vict. c. 30. to
6*d.* per cwt. So large a rate brought with it the necessity of providing against fraud,
d the Act 18 Vict. c. 22. accordingly provided, that those brewers who intend to use
gar should make a special "Entry" with our Officers, and should take out an annual Licence for use of sugar, 1855.
ense at a duty of 1*l.* The Act also gave us the power of making such regulations as
ight be deemed requisite for securing the Revenue.

Present duty, 30 Vict. c. 20.

From that time to the present the rate has varied with the changes in the Custom duty. It is now 3*s.* 6*d.* per cwt., the amount being determined upon the assumption that 210 lbs. of sugar are equivalent to a quarter of malt (the duty on which is 21*s.* 8½*d.* and that it is the lowest class of sugar, admitted at 8*s.* by the Customs, which will be used.

Regulations for security against fraud at present insufficient.

It is only of late years that brewers have availed themselves much of the privilege given in 1847, and it must be confessed that our regulations for securing the revenue drawn up, as they were, when it did not appear probable that they would be of any practical importance, fall very far short of effecting their object. In fact we have mainly relied upon the declarations of the brewers themselves.

It scarcely needed a recent discovery, that false declarations have been for many years the rule at a brewery in the country, to prove the defects of our system; but it at least enables us to meet any objections to the more restrictive regulations which we must shortly promulgate by conclusive evidence of their necessity.

Claim of the refiners to have their syrups admitted for brewing.

A very important question to the sugar refiners, in connexion with this subject, is the practicability of admitting molasses, treacle, and syrups for use in breweries; at present they are strictly prohibited.

The closer superintendence of brewers using sugar, which, as before stated, has been forced upon us, goes far to remove some of our objections to allowing such articles as substitutes for malt, but there still remain some difficulties to be overcome before we could propose to your Lordships an amendment of the existing law. But in the meantime we wait to learn whether these syrups could really be used by the brewers. It seems most probable that they would not if liable on admission to the full duty payable on an equivalent of malt, the only duty which we can consistently levy. For we find ourselves precluded, by the Convention of 1864, with Belgium, France, and Holland relating to sugar drawbacks, from allowing any drawback or return of duty on treacle, molasses, or syrup, which must therefore be dealt with as having paid no Customs duty at all, and must be charged with the malt duty. Reckoning 245 lbs. of such material equal to a quarter of malt, we find the duty per cwt. to be 9*s.* 11*d.*, and this we understand would make them much less profitable than the low class sugars from which beer is at present made. Indeed we have ascertained from some of the principal London brewers that at the present prices of refiners, treacle, which range from 15*s.* to 19*s.* per cwt., such a duty as 9*s.* 11*d.* would be prohibitory.

EXPORT OF BEER.

The export, &c. of beer is regulated by the following Acts:—

26 Geo. 3. c. 40.	19 & 20 Vict. c. 34.
56 Geo. 3. c. 104.	24 & 25 Vict. c. 91.
57 Geo. 3. c. 87.	25 Vict. c. 22.
1 Will. 4. c. 51.	26 & 27 Vict. c. 33.
10 Vict. c. 5.	29 & 30 Vict. c. 64.
17 & 18 Vict. c. 27.	

Drawback.

Since the repeal of the beer duty in 1830 the drawback on the exportation of beer has been in fact a drawback of the duty on the malt and sugar used in its manufacture.

The difficulty has been to ascertain the quantities of such ingredients which have actually been used, and this difficulty was much increased by the introduction of sugar in 1847.

1 W. 4. c. 51. Treasury Warrant, 7th July 1836.

Up to that time two rates of drawback only had been allowed, viz., 5*s.* per barrel if two bushels of malt had been used to the barrel, and 7*s.* 6*d.* if three bushels had been used. The declaration of the brewer was our only security that he was entitled to the drawback which he claimed, and it was very desirable that we should have the means of ascertaining whether that declaration was correct.

Mode of ascertaining the original gravity of beer. 10 Vict. c. 5. 1847.

We are indebted to Messrs. Dobson* and Phillips† for the discovery of a method of determining the original gravity of the worts from which a given sample of beer has been produced, and we were thus enabled (after providing by law that specific gravities of 1054° and 1081° of the worts before fermentation should indicate the use of two or three bushels respectively of malt per barrel) to allow the equivalent drawbacks with satisfactory accuracy.

* Late Secretary to the Board. † Principal of the Laboratory.

It was not to be expected that a test such as this, which was found to be a most ficient check upon improper claims, would escape hostile criticism, but the accuracy of r method was confirmed, after a careful investigation by Professors Graham, Hofmann, d Redwood, and their high authority enabled us successfully to resist all attempts to pugn it.

In the meantime the export trade in beer was rapidly increasing, and a demand arose r rates of drawback corresponding to other qualities of beer than those two for which evision had been made. The demand was reasonable, and was acceded to. The rates re increased to seven, commencing with that of $1\frac{1}{2}$ bushels of malt per barrel, and rising, 1854.
steps equivalent to half a bushel each, to a drawback upon $4\frac{1}{2}$ bushels per barrel. hese rates were embodied in the Act 17 & 18 Vict. cap. 27., and our method of amining Beer, so as to ascertain the original specific gravity, received legislative sanction the Act 19 & 20 Vict. cap. 34. 1856.

In the year 1861 it was found necessary to again extend the number of rates, and by 1861.
e Act 24 & 25 Vict. cap. 91. they were increased to 18. New rates of drawback.

The revenue is now well protected, the trade is satisfied, and the exportation of beer is considerably increased.

CHICORY AND COFFEE.

The Acts at present in force relating to the duty on chicory, are the 23 & 24 Vict. 113, and the 26 Vict. c. 22.

Up to the year 1864 the vigilance of our officers was exerted to the utmost in the ideavour to repress the surreptitious admixture of chicory with coffee.

By the Act 23 & 24 Vict. cap. 113. a duty was imposed upon "chicory or any other 1860.
vegetable matter, applicable to the uses of chicory or coffee, grown in the United Excise duty imposed on chicory.
Kingdom" of 3*s.* per cwt., to be raised from the 31st March 1861 to 5*s.* 6*d.* per cwt.; is rate was increased by subsequent Acts till by the Act 26 Vict. cap. 22. the duty as fixed at 1*l.* 4*s.* 3*d.* from the 1st April 1864. The imposition of this rate rendered 1864.
ie action of our officers, so far as the interests of the revenue were concerned, unnecessary, Present rate of duty.
nd we do not now interfere to prevent the mixture of chicory with coffee.

Year ended 31st March.		Cwts.
Brought to charge,	1867–8	17,355
,,	1868–9	11,843
	Decrease	5,512

Although from the figures above given there would appear to have been a considerable lling off in the consumption of home grown chicory, the crop of 1868 must in reality e accounted very good, as at the close of the financial year no less than 14,242 cwts. ere remaining in warehouse as compared with 6,056 cwts. in 1867.

BRITISH SUGAR.

The Acts relating to this duty are the 1 Vict. c. 37, the 3 & 4 Vict. c. 57, and the 30 Vict. c. 10.

British made sugar for a long time held a merely nominal place in our list of Glucose first made in 1864.
xciseable articles, but during the year 1864–5 two manufactories of glucose or starch ugar were established in London.

The materials from which this sugar is made are chiefly sago and potato starch. It has but little resemblance to cane sugar, and less sweetness than the lowest class of colonial sugars.

The duty is charged according to quality, and has been levied chiefly at the rates of 8*s.* and 9*s.* 7*d.*

These two manufactories ceased to work during the next year, and the quantity made has been very small until this year.

Glucose is used principally if not entirely in brewing.

Saccharum.

Another kind of glucose which has lately come into vogue with brewers is made by a patent process from foreign and colonial sugar on which the customs duty is paid, and is sold under the name of "saccharum." It is obtained by the conversion of cane sugar into grape sugar by means of dilute sulphuric acid.

1868.
Beet root sugar.

In the autumn of the year 1868 an application was made to us by Mr. Duncan, a London sugar refiner, who had established a manufactory of beet root sugar at Lavenham, to have a dispensation from the law which requires the process to be carried out in its entirety upon the same premises, in order that the charge of duty, which is ultimately made on the weight of the finished article, should be ascertained by the officers before removal. Mr. Duncan's object was to carry the manufacture at Lavenham as far only as the production of syrup, and to convey the produce in that state to his refinery in London, where it would be mixed with syrup from imported cane sugar, and undergo the usual treatment for obtaining the sugars of commerce. The method of charging the duty on the syrup is adopted in several refineries in Belgium. In France, where it was formerly allowed, we are informed that it is no longer admissible under the Revenue laws. We reported to your Lordships at the time that in our opinion Mr. Duncan's request should, if possible, be complied with, and that the requisite alterations should be made in the law, but that we could not say, without experiments conducted on a very extensive scale and occupying a long period of time, whether an estimate of the quantity of sugar producible from the syrup could be made with sufficient accuracy to secure our Revenue if the charge of duty were made in that stage of the manufacture. Not being prepared, therefore, for legislation, and at the same time being unwilling to shut up Mr. Duncan's works at Lavenham, we obtained your Lordships' authority to allow him to proceed, as proposed, for at least one season; the opportunity being thereby afforded to our officers of ascertaining the best method of charging the duty. In order that we might not incur any suspicion of contravening the arrangements with Foreign Powers under the Convention on the Sugar Duties we determined to adopt, for this experimental charge, the method prescribed by the Belgian Government in similar cases, and by the kindness of M. Guillaume, Directeur Général au Ministère des Finances, at Brussels, we were furnished with ample materials for making our practice conform to that of his country.

Experiments in charging the duty on the syrup instead of on the sugar.

Mode of charge in Belgium adopted here;

In Belgium a hectolitre of syrup at a temperature of 15° centigrade is charged as 1,500 grammes of 2d class sugar for each degree of the densimètre. Now a hectolitre is equivalent to 22 gallons, 1,500 grammes to 3·3069318 lbs., a degree of the densimètre equals 10 of Bates' Saccharometer, and 15° of the centigrade corresponds to 59° of Fahrenheit. Hence a gallon of syrup at 59° Fahrenheit and 1° Bates' should be charged with the duty on ·01503 lbs. of 2d class sugar (which is 10*s.* 6*d.* per cwt.), and so on in proportion to the density of the syrup.

We have been thus particular in explaining our mode of charge, because we have heard that some of the parties to the Convention, misinformed no doubt as to the facts, had remarked upon our having departed from the course prescribed by law in favour of a particular manufacture. It will be seen that even on the small scale, and for the limited period in which we so acted, we, at least, were careful that the duty charged should be precisely that which would be charged in Belgium under similar circumstances.

it appears to be correct.

But as regards our own Revenue and our own importers and refiners of sugar, we were not willing to rely upon the foreign mode of charge without testing it ourselves. This has now been done in our Laboratory, and it has been ascertained that the estimate from the syrup is sufficiently near to the result to remove any fears of danger to the Revenue from such a mode of charge.

It will be our duty, therefore, to submit to your Lordships a proposal for legalizing the charge of duty according to the Belgian system.

HOPS.

The duty on hops was repealed in 1862. *We insert our remarks under that head as they stand in our annual Reports.*

1856. The duty on hops is remarkable as being of all Excise duties that which is arged with the greatest facility and certainty, with the least amount of interference the trader's operations, and at the lowest cost of collection. This, indeed, in the t year, was only $\frac{3}{4}$ per cent. on the amount of the duty, and, except in very exceptional asons, it scarcely ever exceeds 1 per cent.

The seasons of 1855 and 1856 have been conspicuous in the history of the Hop Trade, former having produced the largest crop on record, and the latter having presented somewhat unusual phenomenon of a very considerable produce immediately following extraordinary a luxuriance of growth. The duty in 1855 was no less than 728,183*l.*

The number of acres under cultivation for hops was 57,757 in 1855, and 54,526 in 56.

Prices have of course been depressed by this excess of production. It is probable that ore hop land would have been converted to other purposes after the season of 1855, d there not been a prevalent impression that the succeeding year would have produced t a small quantity of hops.

Frauds and evasions of duty are very rare indeed in this trade. The only difficulty curs in the collection of the money. By the vicious system of credit allowed to the nter (the first moiety of the duty charged in September being payable in May in the xt year, and the second moiety in the November following), he is encouraged to culate with the money which he obtains by the sale of his hops, and to rely upon the ult for payment to the Revenue. It would, perhaps, be hard to exact payment of so avy a duty before the hops were sold, or to force the planter to the market at a disvantage, but, if means could be devised to obtain payment of the duty at an earlier iod after the charge, or at the time of sale, we are convinced that the complaints ich the planters now make of the oppressive incidence of the duty, would be very ich mitigated, if not entirely silenced. Credit to planter.

1857–8. Three consecutive years of large produce have necessarily brought down the ce of hops, and it is not surprising that the distress of the planters should have been strongly urged upon the Chancellor of the Exchequer during the last year as to tain two postponements of payment of the duty; the collection of the moiety falling e in May having been allowed to stand over till the 15th of July, and the payment e in November having been divided into two portions, the first of which was received December and the second in February. 1857–8.

1858–9. The continued over-production of hops (notwithstanding the deduction of 00 acres devoted to that cultivation in the year 1857–8), necessarily brought with it a at depression in price; and the expectation that the hop duty might be either remitted the year, or repealed altogether, contributed to bring hops into the market at prices ich, inclusive of duty, were for the most part unremunerative. Hence, the numerous l pressing applications to your Lordships for a postponement of the duty, which ulted in a Treasury order directing us to collect it in four instalments, payable in ay, August, and November 1858, and February 1859. The option was also given to hop planters of deferring the instalments of May and August till November, and the naining instalments till February, on their giving joint promissory notes with sureties the amount of the deferred payment, together with interest upon it at the rate of per cent. 1858–9. Duty collected in four instalments.

The collection of the duty, under these regulations, has been unattended with any usual difficulty. Of the 6,500 hop planters in the kingdom, only 773 gave promissory tes for the first moiety, the aggregate amount of the duty which they owed being ,691*l.* For the second moiety 479 promissory notes were given.

The exportation of hops has been considerable, and chiefly directed to the continent Europe. That this was to a great extent a legitimate trade, arising out of the failure the hops in parts of Belgium and Germany, there can be no doubt, though we fear at, in some instances, the hops were sent away merely for the sake of the drawback. any old hops, which had been held by persons speculating on the chance of a year of arcity, were thus disposed of; and, although our Officers did not fail to draw our tention to the fact that these hops were very inferior in quality and condition, we were dged to admit, after consulting experienced persons in the trade, that the exporters re legally entitled to the drawback which they claimed. Large exportation of hops.

The exports in 1857 amounted to 1,450,104 lbs. In 1858 they were 4,177,251 lbs. and of this quantity no less than 2,640,926 lbs. were sent to Antwerp, Ostend, and Hamburgh. Nearly the whole of the exportations in 1857–8 had gone to the Australian colonies; but in 1858-9, instead of 1,210,853 lbs., there were only 769,687 lbs. for that destination.

1859–60. This is the fifth year in succession remarkable for the large produce of hops.

The yearly average quality grown in 10 years ending 1854 was not quite 36 millions of lbs., while for the last 5 years the average annual produce amounts to 61 millions of lbs. although upwards of 12,000 acres of ground have been taken out of cultivation for hops since the year 1855. The consequence of this large produce has been a depression in price, and a considerable agitation for repeal of the duty.

Postponement of collection in 1859–60.

With the sanction of the Treasury, the payments due in May and November 1859 were allowed to be deferred, and to be made, as in the preceding year, by four quarterly instalments, or, if preferred, by two equal instalments, the first payment being postponed till November and the remainder till February, on security being given by a joint promissory note of the planter and one surety, such note bearing interest at 4 per cent.

Out of 6,300 hop planters 773 only availed themselves of the privilege of postponing the payment of the first moiety of the duty, their promissory notes amounting to the sum of 42,691*l.* Of these 479 entered into further security, and postponed the payment of the last moiety of their duty until February.

The quantity of British-grown hops exported in 1859 was only 545,383 lbs.; whereas the quantity exported in 1858 was 4,177,251 lb.

Collection in the present year 1860.

In the present year some relaxation also has been granted in the payment of the hop duty. The growers were allowed to pay one half of the moiety of the duty due on the 16th May last, on their giving security for payment of the other half, on the 16th August with interest at 5 per cent.

Few, however, of the growers have availed themselves of this privilege, as out of the sum of 299,673*l.* (the amount of the moiety due in May) 275,232*l.* has been paid leaving only 24,441*l.* outstanding, and for which security has been given.

Reduction of duty, and alteration of time of payment.

1860–61. The rate of duty was reduced by the Act 23 & 24 Vict. c. 113. from 2*d.* per lb. and 5 per cent. to 1½*d.* per lb. The time of payment (which was formerly May for the first moiety, and November for the second), was fixed for March in 1861, and January in all succeeding years; but the postponed payment of the second moiety of the duty on the growth of 1859 has greatly interfered with this arrangement, and such strong representations were made of the impossibility of collecting the large sums due for the abundant produce of a former year at the same time with the new duty, that the payment of the latter has been deferred to August, on condition of security being given with interest at 5*l.* per cent. This stipulation appears to have had the desired effect, as upwards of two thirds of the duty has been already paid.

The second moiety for 1859 has been nearly all paid.

We have consented to take bonds with two securities, for the future liquidation of the Crown's claim in those cases in which we have been satisfied that by proceeding to extremities we should probably fail in obtaining our due, while we should certainly ruin the planter.

1861–2. This is the first year in which the duty has been payable within the financial year in which it was charged. Besides the sum above stated, there was a portion of the duty of 1860, and some arrears of the heavy duty of 1859, to be collected, and thus our receipts amounted to 215,806*l.* The receipt of 1860 was the produce of the very large growth of 1859, so that although we state that the quantity of hops charged in 1861 was double that of 1860, our accounts of revenue under the head of hops show a decrease of 366,922*l.*

The duty on foreign hops was reduced from 1*l.* a cwt. to 15*s.* on the 1st of January 1862, and there has consequently been a large importation. In the quarter ended the 31st of March 1862, 7,361,984 lbs. were entered for home consumption.

The fact that the hop duty has been repealed, though not properly falling within the events of the year of which we are speaking, may conveniently be recorded here. The collection of this duty by means of temporary officers was effected at a cost which formed but a small item in our general expenditure, and we shall not be enabled by its repeal to effect any material reduction of our established staff. The saving will probably amount to 4,000*l.* per annum.

1862–3. The Excise duty was repealed on the 3d of June 1862, but the drawback on exportation, as well as the Customs duty, remained payable till the 16th of September.

Between the 1st of April and the 16th of September the unusual quantity of 35,317 lbs. was exported: more by 300,000 lbs. than the aggregate exports of the preceding years. Of course the greater part of these transactions were not prompted any demand in the foreign market. The hops thus sent out of the country, though so bad as to come under the term "unmarketable" in the Revenue laws, were in ny cases very unlikely to find a sale here. Many more would no doubt have been s dealt with, in order to be re-imported as soon as the Customs duty should cease, there not been a provision in the Act for continuing the duty on British hops ught back to this country within six months after the repeal of the import duty.

The drawback paid on this account amounted to 72,164*l.*

Unfortunately, this was not the whole cost incidental to the repeal of the Excise duty. further sum of 83,318*l.* was paid to the holders of stocks of hops on the 16th of ptember. The quantity produced at that time to the inspection of our Officers was 561,946 lbs., and the rate of allowance granted by the Act was 7*s.* per cwt., or half duty originally paid.

The temporary officers annually employed during the hopping season used to cost out 4,000*l.*, and we have been enabled to dispense with three Supervisors, whose gregate salaries were 660*l.*

PAPER.

The Duty on Paper was repealed in 1861*; we insert our remarks under that head as they appeared in our annual Reports.*

1856. This is one of the earliest of the Excise duties, having been first imposed he year 1712.

The numerous Statutes, in which were contained the regulations for charging the per duty, were consolidated in 1839, and a uniform duty of 1½*d.* per lb. was sub-uted for the former rates, which varied according to the quality of the paper. ce that time there has been no alteration which has required legislative authority cept the addition of 5 per cent. to the duty), though very numerous concessions have n made to the manufacturer by this Department. So far, indeed, have our regula-ns been modified to meet the wishes of the papermakers, that we are able to state t the duty is now charged and collected without any appreciable restriction upon ir trade, and that their complaints, at one time frequent, have entirely ceased.

There is no article, subject to Excise survey, in which the increase in the quantity urged has been so constant and so great in each successive year as in paper.

In 1842 the quantity charged was	-	-	96,693,323 lbs.
In 1852	„	„	- 154,469,211 „
In 1853	„	„	- 177,633,010 „
In 1854	„	„	- 177,896,224 „
In 1855	„	„	- 166,776,234 „

The falling off, in 1855, is attributable in a great measure, we believe, to the scar-y and consequent dearness of the materials from which paper is made. The price linen and cotton rags, &c., for papermakers' purposes, was, in 1848, about 13*s.* r cwt.; in 1854 it varied from 16*s.* to 19*s.*, and it was not until 1855 that a turn ok place towards lower prices. In that year materials were purchasable for 16*s.* or *s.*, and in the year 1856 for 14*s.* or 15*s.* Accordingly we find that there has re-ntly been an increase in the quantity of paper manufactured, 188,871,000 lbs. having en charged with duty between January and December in the year 1856.

The exportation of paper appears to keep pace with its consumption in this country. 1844 there were 4,900,000 lbs. exported on drawback, and in 1854, 16,112,000 lbs.

The gross receipt of duty from paper was, 1,077,000*l.* in the year ended the st December 1855, and 1,220,000*l.* in 1856.

1857–8. If the objections so constantly urged against the paper duty were such as are accustomed to hear most insisted upon in the case of Excise duties generally, mely, their restrictive and oppressive incidence on the manufacturer, the advocates the abolition of the tax would find it difficult to make out their case. There is arcely any duty in the collection of which our interference is so little felt, and in hich we are so continually adapting our regulations to the wants or wishes of the trade. 1857–8.

An instance which has occurred this year is a fair sample of the difficulties which have to meet, and of the disposition with which we encounter them; we allude to e drawback granted to envelope makers on their waste cuttings. Drawback on waste cuttings of envelopes.

The trade of envelope making has been rapidly increasing since the introduction of the penny postage system, and has become a very considerable branch of national industry. At first it was carried on by stationers only, the papermaker being precluded by the Excise laws from engaging in it. But so long ago as in the year 1850, we were induced by the representations of the papermakers to remove the restriction, unnecessary as it was found to be for the security of the Revenue, and undoubtedly interfering to a very serious degree with the natural and most economical course of manufacture. The effect, however, of this change in our regulations was something more than a mere removal of a prohibition from the papermaker to conduct his business to the greatest advantage; it gave him the means of avoiding the payment of duty upon a considerable quantity of paper which never went into consumption, and which therefore, according to ordinary rule, would, if practicable, be fairly entitled to exemption or drawback. This was the waste produced in cutting the envelopes from the rectangular sheets of paper.

So long as the papermaker was prohibited from cutting envelopes, the duty, being charged upon the paper before it left his mill, attached to that portion which afterwards was cut away by the stationer in small angular strips—useless for any of the ordinary applications of paper; but the envelopes now allowed to be made at the paper mill are charged after being cut from the sheet, and the waste is again made into pulp and reproduced as paper.

The concession was thus of very great importance to the papermaker, and gave him an advantage over the stationer in the manufacture of envelopes, which must have been extremely valuable. It is indeed surprising that the stationers, some of whom carry on this business to an enormous extent, should not have succeeded before last year in impressing us with a sense of the injury inflicted upon them by the regulation which we had made in favour of their competitors in trade; but their case when fully developed, was so strong that we could not avoid making some attempt to give them relief, notwithstanding numerous practical difficulties which we foresaw. These however have been overcome, and under your Lordships' authority we are now enabled to give to stationers a drawback of the duty on the waste cuttings produced in making envelopes, on condition that such cuttings shall be reduced to pulp under the superintendence of an officer at a paper mill.

To place these two descriptions of traders on an equal footing may indeed seem to simple a matter to deserve the notice which we have taken of it. But your Lordships are aware that this concession involved great practical difficulties and some danger to the Revenue,—more, indeed, than we should have been justified in incurring for the sake of any less urgent claims or less important and increasing trade.

Few persons have an adequate conception of the magnitude of that trade, and few are aware that the superiority of the British over the German, French, and American manufacture has obtained for our exporters a steadily increasing business in the markets of the United States and Canada, of India, Australia, and all the British Colonies. We are entitled to regard this as some evidence that our fiscal regulations do not press unduly upon the manufacture of paper.

Fraud and bribery.

Frauds in the paper trade have not lately been numerous. One upon a large scale which was carried on near Airdrie, would not have been practicable without the collusion of an Officer and, to say the least, gross neglect of duty on the part of the Supervisor, and we need scarcely point out that the necessity of resorting to bribery implies the general sufficiency of our regulations.

Evils of the uncertain continuance of this duty.

1858–59. The expectation that the paper duty would be repealed on the first favourable opportunity has for many years been a source of embarrassment to us in the collection of it. In all duties which are levied on articles in the process of manufacture the continual introduction of new methods of working, of new materials, and of new inventions, to suit the taste of the public, require corresponding alterations in the law under which the duty is chargeable, and in no case has there been so great a necessity for those alterations as in that of the excise on paper. But in the circumstances in which this duty has so long been placed, and more especially since it has been condemned by a resolution of the House of Commons, it was impossible to lay before that House a Bill for amending and altering the regulations under which it was collected. We were therefore, forced either to meet the requirements of the trade by such expedients as could be resorted to without the intervention of the Legislature, or by rigorously maintaining our existing regulations, to oppose a barrier to the natural progress of invention and to run the risk of thus accelerating the extinction of a large source of revenue which it was our duty, so long as the Government required it, to foster and extend. It is scarcely necessary to say that we chose the former alternative; and we venture

k that a reference to our return to an order of the House of Commons, in January
, " of all exemptions or drawbacks allowed from paper duty," would satisfy any
hat the concessions which have been made were such as could not reasonably be
ceid. At the same time, each step of this nature has involved us in fresh difficulties,
brought upon us fresh demands, and great caution has been requisite to avoid
ng to any one branch of the paper trade an advantage over its rivals. The case of
envelope makers, which we have formerly explained in detail, and that of the card
pasteboard makers, are illustrative of the embarrassment to which the uncertain
tinuance of the duty gives rise.

Card makers.

By the Act 6 & 7 Will. IV. c. 52., makers of pasteboard from first-class paper (that
paper made from other materials than tarred ropes) to be cut into, and sold as playing
ls, and as cards not exceeding the size of 64 square inches, were permitted to carry
their business without entry or licence. This exemption was probably made on
ount of the waste in cutting the pasteboard into cards compensating for the increase
veight from the paste used. The regulation continued in force until the passing of
Act of 2 & 3 Vict. c. 23. for amending and consolidating the laws relating to the
ise duty on paper, by which the former Act was repealed, and the provisions for
jecting pasteboard makers to Excise survey were re-enacted, but without the exemption
ardmakers. It seems, however, that this omission had not been intentional on the
of the Board, and that they considered it unnecessary and inexpedient to bring
er survey those cardmakers who had been exempt under the law previously in force.
ing gone thus far, it is not difficult to see that they were compelled to advance in the
e direction, and as a matter of course, to extend the exemption to all cardmakers
carried on a similar trade. Gradually, too, the distinction between cards and paste-
rd became too fine to maintain, and the restriction as to the size was found to be
qual and injurious in its operation, so that at present the only regulations which the
alled cardmakers are required to observe in order to avoid the interference of our
ers is the cutting of the edges of their goods before they send them out.

t is evident that this cutting may be a mere nominal paring of the edges of large
ts of pasteboard; but as the survey of pasteboard makers was productive of no
antage to the revenue (a charge of duty being very rarely obtained on that manufac-
), and on the other hand, attended with considerable expense, the Board did not
sider it necessary to retrace their steps, and to revise the practice which had thus
vn into a system with the trade. But certain pasteboard makers, not content with
hese immunities and advantages, have recently forced us, by their abuse of them, to
sider seriously whether we can allow them to continue. The case is shortly this.
nplaints were made by paper makers in Dublin that pasteboard and millboards made
a person in one of the eastern counties of England were introduced into Dublin
iout excise wrappers or labels, and sold at prices with which the manufacturers on
spot could not compete. On inquiry it was found that the millboards referred to
been sent out as cards, and that some of the edges had been pared with the view of
ging them within our exemption, but that they were, in fact, millboards; and that
low price at which they were sold in Dublin, notwithstanding the long transport
ch they had undergone, was explained by the fact that their weight was increased by
introduction of earthy and mineral substances into their composition. We did not
much scruple in interfering with this ingenious manufacture, as the public customer
uite as much interested in its suppression as the paper makers, who have a right to
for our aid; but it will probably become necessary for us to reconsider all our
ulations on this subject.

Drawback on waste cuttings of envelopes.

We have no reason to regret that we obtained your Lordships' sanction in 1865–7 for
nting a drawback on the waste cuttings produced in the manufacture of envelopes, on
grounds explained in our report for 1857–8. The concession was satisfactory to an
portant body of traders, although the amount of duty from which they have been
eved (viz. 4,147*l.*) appears very trifling when compared with the total quantity and
ue of envelopes which are used in this country, and of which upwards of 500 millions
ually are said to pass through the Post Office. In one instance only have we been
pelled to withdraw the privilege in consequence of an attempt at fraud; and we have
that we were incurring no risk in extending the allowance of drawback to envelopes
oured and lined with cloth, a deduction of one third of the weight being made in such
es as an equivalent for the materials added to the paper.

Its extension to coloured and cloth-lined envelopes.

Parchment paper.

The case of the Attorney General *v.* Barry (in which the question was whether the
cle manufactured by the defendant was paper within the meaning of the Excise Laws)
s recently decided by the Court of Exchequer in favour of the Crown.

Paper improperly called "half-stuff."

Another case, involving the same point, has been the subject of appeal to your Lor ships,—the case of the so-called "materials for paper," which we were obliged to treat the same way as the manufactured article, the samples which we obtained being obvious applicable, without further finish, to many of the uses of such paper as is now charg with duty. We offered, indeed, to allow the article to be sent out to paper mills witho charge, provided the sheets were cut up into small pieces; but the proposal was n accepted by the manufacturer, and we had no other alternative than to require him conform to the regulations to which all other paper makers are subject.

Repeal of duty.

1861–62. The paper duty appears for the last time in our accounts of revenue. was abolished on the 1st of October 1861.

Drawback on stocks in hand.

The stock of paper in the hands of wholesale dealers and stationers on that day w 62,387,089 lbs., and the drawback which was paid to them amounted to 355,491*l.*, allowance of the whole duty being granted where the paper had been charged sin the 15th of May, and of one penny per pound where it had been charged before that tim

Large exportations on drawback.

This, however, was not the whole return of duty extracted from the Exchequer consequence of the repeal, for we find that between the 1st of April and the 1st of Octob there were exported on drawback 13,342,520 lbs., on which the remittance of du amounted to 90,159*l.*, or, in other words, that in six months of the year 1861 t quantity exported was equal to the average quantity in twelve months in previo years.

Reduction in establishment.

The reductions which the repeal enabled us to make in the establishment were follows:—

		£
6	Foot-walk Supervisors	1,470
7	Riding Supervisors	1,785
130	Division Officers	17,550
36	Ride Officers	4,680
2	First-class Assistants	190
1	Export Surveyor	350
1	Export Officer	87
183	Total	26,112

There has been a further annual saving of about 2,500*l.* for stationery and for t stamps and labels that were used to denote the charge of duty on each separate ream parcel of paper.

STAGE CARRIAGES.

1832. 10 & 11 Vict. c. 42.

The management of this duty was, in the year 1847, transferred from the Comm sioners of Stamps and Taxes to the Commissioners of Excise. The duty, since the ye 1832, has been levied under the provision of the Act 2 & 3 Will. 4. c. 120., although t rates of duty were subsequently altered.

There were in fact two duties, a licence duty for each carriage renewable annuall and a duty on the number of miles travelled. As a means of levying these duti every stage carriage was bound to carry a metal plate conspicuously affixed on each si of it, and bearing a number which identified it with the licence issued at the same ti with the plates. The route which was to be travelled, and the number of miles, we also specified in the licence, and if any variation from that route became necessary, supplementary licence was to be taken.

1842.

In the year 1842 the duty on the original licence was fixed at 3*l.* 3*s.*, and that on t supplementary licence at 5*s.*, the mileage duty being 1½*d.* This rate was in the ye

1855. 18 & 19 Vict. c. 78. Reduction of duty to 1*d.* per mile, and of supplementary licence to 5*s.*

1855 reduced to 1*d.* per mile, and the duty on the supplementary licence to 1*s.* T duty of 5*s.* on such a licence was practically a duty of 10*s.* upon a temporary alteratio because it became necessary to change the licence again on reverting to the origin and normal route, and this appears to have been sufficient to deter people from changin or to have forced them to do so clandestinely, as the increase in the number of suppl mentary licences in London alone, after the reduction of duty, was enormous; fr January to July 1851 there were 51 granted, in the same period of 1856 there were 49

1863. 26 & 27 Vict. c. 33. s. 6.

In 1863 a considerable modification was made in respect of stage carriages conveyi not more than eight passengers at one time, the duty on the original licence bei reduced to 10*s.*, on the supplementary licence to 6*d.*, and the mileage duty being reduc to a halfpenny per mile.

1866.
29 Vict. c. 36. Reduction of duty to $\frac{1}{4}d.$

In the course of the financial statement in the year 1866, Mr. Gladstone dwelt at ne length upon the taxes on locomotion, and expressed his regret that the surplus at disposal did not enable him to propose a larger measure of relief from these imposts their existing form than the reduction of the mileage duty on stage carriages from to $\frac{1}{4}d.$

Effect of reduction.

It is difficult to make any estimate of the amount of benefit which the public derived m this reduction. So far as we know, there was no reduction in fares; indeed in ndon the omnibus fares were raised, but as this is accounted for by the increased cost horsekeep and of horses, it may be alleged that but for the alteration in the mileage ty the fares would have been raised yet higher. For this, however, we have but tle guarantee, since, practically, in London, the omnibus business is a monopoly the hands of the General Omnibus Company. But the account which we subjoin, owing the number of miles travelled by stage carriages for the last five years, appears indicate that each reduction of duty has produced a greater amount of accommodation travellers, unless indeed we are to attribute the apparent increase in the extent of rneys to that kind of honesty, if such a term may be used, which makes income tax urns more correct when the duty is low than when it is high. However this may be, appears that in 1864 the increase of mileage over 1863 was 20,000, that after a partial luction of duty in 1864 the increase in 1865 was 690,000, that it was 600,000 in the xt year, and that after the reduction of duty to one farthing the mileage suddenly rose m 32,875,000 to 34,054,000, showing an increase of 1,179,000.

ACCOUNT showing the Number of Miles performed by Stage Carriages at the various Rates per Mile; the Amount of Mileage Duty; and the Amount of Licence Duty charged in Great Britain, for each Year ended 30th June 1863–4–5–6 and 7.

Year ended 30th June.	Number of Miles performed.				Amount of Mileage Duty.	Amount of Licence Duty.	Total Amount of Duty.
	Rate per Mile.			Total.			
	1*d.*	$\frac{1}{2}d.$	$\frac{1}{4}d.$				
1863 - -	31,560,411	—	—	31,560,411	133,404	11,200	144,604
1864 - -	29,622,669	1,958,531	—	31,581,200	128,017	10,398	138,415
1865 - -	29,262,613	3,015,981	—	32,278,594	128,211	11,647	139,858
1866 - -	29,565,096	3,310,718	—	32,875,814	130,085	11,848	141,933
1867 - -	1,664,611	63,964	32,326,223	34,054,798	40,742	11,999	52,741

Stage carriage duty compared with railway duty.

It was formerly very difficult to ascertain the proportion which the duty on stage rriages bore to the earnings and profits of the proprietors, but the published accounts the London General Omnibus Company have furnished reliable data for the inquiry, id the results, whether considered absolutely or relatively to other taxation of a similar ature, are very startling.

Perhaps the most important point established by these accounts is the enormous equality which had so long existed between the taxation of stage carriages and that of ilways.

The following was the true state of the case in the year 1864 :—

The gross receipts of the London General Omnibus Company in that year were 12,409*l.*, and the duty (mileage and licence) paid by them was 53,304*l.*, or 8·7 per ent. on their earnings.

In the same year the gross receipts of the railway companies in Great Britain were 2,433,958*l.*. and the duty paid by them was 430,865*l.*, or 1·3 per cent. on their arnings.

If they had been taxed at the same rate as the omnibus company they would have aid 2,821,754*l.*

If we consider the taxation in the two cases with reference to the net profits, the nequality becomes still more striking.

From the accounts of the same year it appears that the net income of the railways, efore deduction of the duty, was 17,511,000*l.* on a gross receipt of 32,433,958*l.*

The net income of the omnibus company was 119,503*l.* on a gross receipt of 12,409*l.*

The duty on the omnibus company absorbed upwards of 44 per cent. of their profits. The duty on the railway companies absorbed only 2·4 per cent. of their profits.

If the mileage duty had been a farthing in the year which we have taken for examination, the London General Omnibus Company would still have paid 14,927*l.*, which is more by 6,966*l.* than their share of taxation at the same rate as the railways.

Mode of collection. 2 & 3 W. 4. c. 120.

The mileage duties were charged in London by our Assessor, and in the country by our local Officers. In London they were due and payable, in advance, on the first Monday in each calendar month; in the country the charge was made up at the end of each round.

1869. Duty repealed.

More than half the total amount of receipts from this duty was derived from stage carriages in London.

The Act 32 & 33 Vict. c. 14. repealed this duty, both as regards mileage and licence duty, from the 31st December 1869.

HACKNEY CARRIAGES.

The duty confined to London.

This duty is confined to the Metropolis. Up to the year 1853 the limit of the operation was a circle of five miles from the General Post Office. Hackney carriages in the provinces were subject only to the post horse duty.

A licence on Hackney Coaches and Chairs appears to have been imposed in 1662, in the Reign of Charles the Second.

Number licensed in 1815.

In 1815, the Commissioners of Hackney Carriages were authorized to licence, on the whole, 1,000 coaches, 400 chariots, and 400 chairs, making altogether 1,800 vehicles. It seems, however, that only 1,200 licences were actually issued.

1831. 1 & 2 W. 4. c. 22.

This restriction of the number made the possession of a licence a valuable privilege, and accordingly when, in 1831, the management of the duty was transferred to the Commissioners of Stamps, and the trade thrown open, the rights of the existing Hackney Carriage owners were saved for one year. Since January 1833, the number of licences has been entirely unrestricted. In that year 800 licences were issued, and the numbers have since continued steadily to increase.

1847. Transferred to Excise. Assessment and collection.

By the Act 10 & 11 Vict. c. 42. the management of this duty was transferred to the Commissioners of Excise from the 5th September 1847.

The duty, like that on stage carriages, was twofold, a licence duty (which up to the year 1853 was for the life of the proprietor) and a weekly duty for each carriage. A numbered plate was issued from this office to each carriage licenced, and without that plate no carriage could ply for hire in the streets.

Plates.

The Plates were exchanged every second year. The expense of the issue in April 1868 was 566*l.*

The weekly duty was due and payable in advance for 4 weeks on the first Monday in every month.

1853. 16 & 17 Vict. c. 33. Reduction of duty. Mr. Fitzroy's Act.

Up to the year 1853 the weekly duty was 10*s.*, but in that year it was reduced from 10*s.* to 7*s.* per week for each hackney carriage licenced to ply during the whole week, and to 6*s.* for those not to be used on Sundays. The Metropolitan District was, at the same time, enlarged and made co-extensive with the Police District, a circumstance which must be taken into account in comparing the number of licences before and since the change. The licence duty which was 5*l.* was at the same time reduced to 1*l.* payable annually.

Six-day and seven-day licences.

When the distinction was made between six-day and seven-day licences, it became necessary that there should be such a difference in the appearance of the plates as would indicate, to our officers and the police, the nature of the licence under which the carriage is plying. For this purpose the seven-day plates are numbered from 1 to 3,999, the six-day plates from 10,000 to 11,399, and they were differently coloured.

16 & 17 Vict. c. 33. Licences to drivers.

Much of the business connected with these carriages was transferred to the police in 1853, and an annual charge of 11,000*l.* imposed upon this revenue to meet the expenses which that Department incurred by the arrangement. The Commissioners of Police issue licences to drivers (as distinguished from proprietors), and appoint and pay watermen at the stands. They also keep the depository, formerly at this Office, for

Deposit of left property.

articles left in hackney carriages, and which the driver is bound to bring thither within twenty-four hours.

Effect of the Act of 1853.

The introduction of the Act of 1853 occasioned the withdrawal of nearly 300 carriages and the abandonment of the trade by some of the large proprietors who had no confidence in the new regulations respecting fares. The disturbance altogether was so great, that we refrained from issuing warrants of distress in the beginning of October, in order to give time for things to resume their natural course.

The following is an account of the number of hackney carriage plates licenced during e first three months of the last three years :—

	1867	1868	1869
January - -	5875	5742	5575
February - -	5936	5744	5663
March - - -	5924	5729	5655

The highest number ever attained was 6353 in the month of July 1866.

By the 17th section of the Act 32 & 33 Vict. c. 14. the weekly duty, as also the ence duty, ceased to be payable after the 31st December 1869. 1869. Duty repealed.

POST HORSES.

The duties on post horses which were imposed in Great Britain in 1779 had become ry difficult to charge, in consequence of the altered state of circumstances which new ›des of travelling had introduced. The regulations too, were troublesome to the stmaster without effectually securing the duty. 2 & 3 W. 4. c. 120.

In 1853, a licence duty, varying according to the number of horses and carriages pt, was substituted for the former mileage duty. This change, while affording much lief to the postmaster, did not occasion any great loss of duty. (The lower rates of is duty were slightly modified by the Act 29 Vict. c. 36.) 1853. Alteration of duties. 16 & 17 Vict. c. 88.

But, although the total sum levied from the postmasters was not very much less than merly, there could be no doubt that those who carried on a large business in this line re relieved from a considerable amount of taxation, and that the balance was made up the numerous small traders who formerly evaded payment of duty. The difference, leed, was so great to some of those in London who let horses and carriages on short bs, that the public ought to have reaped the benefit by a reduction in prices. We id that three licensed postmasters of this description paid for duty in 1852 the veral sums of 572*l.*, 484*l.*, and 331*l.*, and that the duty which they paid was in 1856 20*l.*, 110*l.*, and 90*l.* respectively.

In Ireland, the post horse duty was first imposed in the year 1804. It was in the form an annual licence duty of 2*l.* 4*s.* 1*d.* payable by every person letting horses for hire; id it produced altogether only 4,875*l.* in the year 1868–9. Ireland.

This duty, in common with the stage and hackney carriage duties, ceased on the st December 1869. Duty repealed 1869. 32 & 33 Vict. c. 14.

RAILWAYS.

The Acts relating to this duty are the—

5 & 6 Vict. c. 79.
7 & 8 Vict. c. 85.
10 & 11 Vict. c. 42.
21 & 22 Vict. c. 75. and the
26 & 27 Vict. c. 33.

1832. Duty imposed. 2 & 3 W. 4. c. 120. 1832.

A duty of one halfpenny per mile for every four passengers conveyed by railways as imposed in 1832. In 1842 this was altered to the present duty of 5 per cent. upon ie receipts from passengers. 1842. Present duty imposed. 5 & 6 Vict. c. 79.

By the fiftieth section of the Act 2 & 3 Will. 4. c. 120., proprietors of railways were ound to keep a daily account of the number of passengers conveyed over their lines, id to render monthly accounts to the Commissioners of Stamps at the beginning of ch calendar month, such account to include the period "from the first Monday in the preceding month, up to and including the first Monday of the month in which such account shall be rendered," and, at the same time, to pay over to the Receiver General ie duties chargeable according to such accounts. It was also required that the books f the Company should "at all times be open for the inspection and examination of any authorized Officer of Stamp duties."

The management of this duty was transferred to the Commissioners of Excise from ie 5th September 1847. 1847. Transferred to Excise. 10 & 11 Vict. c. 42.

In the year 1863 an alteration was made to suit the convenience of the companies, the time of making up and rendering the accounts which they are now required to eliver within twenty days after the termination of every calendar month for the whole f the calendar month last preceding. 1863. 26 & 27 Vict. c. 33.

Had the Act 5 & 6 Vict. c. 79., continued unchanged, our transaction with the railway companies would have involved very little trouble or dispute. But, in the year 1844, an Act was passed requiring railway companies to run cheap trains for the benefit of the poorer classes, and granting an exemption from duty on the receipts from such passengers. This has been the cause of great difficulty and litigation, between this Department and the Board of Trade on the one hand, and the companies on the other, and has occasioned a loss to the Revenue, which certainly was not contemplated by the Legislature when the Act was passed.

7 & 8 Vict. c. 85. 1844. Exemption of cheap trains. Difficulties it has occasioned.

7 & 8 Vict. c. 85. s. 6.

It may be desirable that we should explain how this matter stands. The Act of 1844, after reciting that "it is expedient to secure to the poorer classes of travellers "the means of travelling by railway at moderate fares, and in carriages in which they "may be protected from the weather," proceeds to enact that railway companies shall, by means of one train at the least, to travel along their railway from one end to the other, once at the least each way, on every week day except Christmas Day and Good Friday, provide for the conveyance of third class passengers to and from the terminal and other ordinary passenger stations of the railway under the following conditions, viz.:—

That the train shall start at an hour to be approved by the Board of Trade.

That its average speed shall be not less than twelve miles an hour.

That it shall take up and set down passengers at every passenger station if required.

That the carriages shall be approved by the Board of Trade.

That the fare for each third class passenger shall not exceed one penny per mile; with some further regulations as to the amount of luggage and conveyance of children.

A subsequent clause in the Act provides that no tax shall be levied upon the receipts of any railway company for the conveyance of passengers at fares not exceeding one penny per mile by any such cheap train as aforesaid.

The cause and object of this exemption are evident. A restriction of the amount chargeable for fares was held to be inconsistent with the imposition of a duty on the receipts of the company, inasmuch as they might not only make no profit by such fares, but actually be losers.

The companies, however, soon found out that low fares were very remunerative.

Instead of being confined to the one compulsory train each way, the rate of one penny per mile was voluntarily adopted in a considerable number of trains daily for third class passengers, and was even extended to travellers by first and second class carriages in the numerous excursion trains which soon became a part of the regular system of almost every railway in the kingdom.

It is clear that this profitable traffic was never intended by Parliament to be exempt from duty. Yet not only is this the case with regard to third class passengers to such an extent, that on some railways there is no train from which duty is received on those fares, but a claim for the same immunity in respect of first and second class passengers is actually now waiting judicial decision.

1863.

26 & 27 Vict. c. 33. 1863. Attempt to restrain the exemption: not successful.

Some attempt at a remedy was made in the year 1863, when it was enacted, that "the exemption from duty in respect of the conveyance of passengers by cheap trains "shall not extend to any railway train which shall not be a train running on at least "six days of the week, or else a market train or a Sunday train."

The intention was to exclude excursion trains, but the result has not been so satisfactory as was anticipated, for while the receipts on which duty was paid have increased from 7,742,505*l.* in 1862–3 to 10,007,667*l.* in 1868–9, the receipts exempted from duty have increased from 4,213,012*l.* in 1862–3 to 5,954,147*l.* in 1868–9.

The loss of a revenue which we think might with propriety be recovered from such receipts is not the only evil arising from the interpretation which has been put upon the law. It has, as already mentioned, involved us in much litigation, and causes a vast amount of trouble to our officers and to those of the railway companies in making out and checking the accounts.

Suggested amendment.

Probably it would be felt by the railway companies themselves, that a reduced rate of duty on all receipts, without exception, would be preferable to the present system.

The amount of duty collected is, of course, steadily increasing. We have already shown how very small it is in proportion to the gross receipts or the net profits of the companies.

Vide page 45.

This duty does not extend to Ireland.

RACE HORSE DUTY.

In the year 1856 the Race Horse duty was changed from an Assessed tax to an xcise duty, and the clerks of courses were appointed to demand the duty before lowing a horse to start. This provision was altered in the next year, and one Receiver race horse duty appointed for Great Britain, with a remuneration of one shilling in the ound; an arrangement which has been found to work well under the judicious manage- ent of Mr. Weatherby, the Receiver. 19 & 20 Vict. c. 82. 20 Vict. c. 16.

Strictly speaking, every horse starting or running for any plate, prize, or sum of money liable to the duty. But we have carried out the Act in its spirit rather than in its tter, and we do not charge horses running for farmers' and yeomanry plates, or for izes confined to regular hunters not in a training stable, provided such horses are harged the Assessed tax duty as riding horses.

EXCISE LICENCES.

Acts containing the general regulations relating to Excise Licences:—

6 Geo. 4. c. 81.	4 & 5 Will. 4. c. 51.	26 & 27 Vict. c. 33.
7 & 8 Geo. 4. c. 53.	4 & 5 Will. 4. c. 75.	27 & 28 Vict. c. 56.
9 Geo. 4. c. 58.	4 Vict. c. 20.	32 & 33 Vict. c. 99.
9 Geo. 4. c. 61.	12 Vict. c. 1.	

Commencement of the Excise licensing system.

The practice of requiring persons engaged in the preparation or sale of exciseable ommodities to take out licences, and of charging a duty on such licences, existed at ast as early as the reign of Queen Anne. The principle was not, however, very enerally applied until the Budget for 1784, on the close of the American War.

Budget of 1784.

The nature of the additional duties then imposed was described by Mr. Pitt as llows:—

"The next tax he should propose was a duty to be paid on licences to be granted to traders dealing exciseable commodities. This was a plan that had been recommended by the Commissioners of the oard of Excise, and even desired by many respectable and capital dealers in that sort of goods, the nders of which were to be the object of it. The produce of it he estimated at 80,000*l.* It was a atter of some difficulty to fix the precise price of the several licences. The distillers, he thought, ight be about 50*l.*, on account of some advantages which he specified as peculiar to that line of usiness. Brewers, distillers of vinegar, and printers of calico might be rated at 10*l.*; and a great any other intermediate dealers in the same description of goods according to the extent and profit of eir respective mode of business."—(Hansard's Parliamentary Debates, vol. xxiv. p. 1029.)

24 G. 3. c. 41.

The terms of the Act of 1784 did not very closely agree with those of Mr. Pitt's nnouncement.

The licence duty on distillers, instead of being 50*l.* a year, was charged at the rate of halfpenny per annum for each gallon of the content of the stills used by distillers or ectifiers.

On the other hand, instead of a fixed duty of 10*l.* a year on brewers, the amount of luty for common brewers was by the Act made to vary from 1*l.* 10*s.* to 50*l.* a year, ccording to the quantity of beer brewed, substantially the same principle as that at resent followed in assessing this duty. In a similar way the licence duty on maltsters was fixed at the rate of 5*s.* for every 50 quarters of malt, up to 550 quarters. The ame scale, with a higher rate of duty, is still in force.

All the other licence duties charged in the Act of 1784 were, at fixed rates, those n spirit dealers at 5*l.* (now 10*l.*) and vinegar makers 10*l.* (now 5*l.* 5*s.*) being the only nes which have remained until the present time. The fixed licence duties on calico printers (10*l.*), starch makers (5*l.*), wine drawers (2*l.*), tanners (2*l.* 10*s.*), tawers (1*l.*), urriers (2*l.*), glass makers (10*l.*), and others, have been repealed with the duties with which they were connected.

27 G. 3. c. 30. 1787.

Three years later, in 1787, the fixed licence duties on spirit retailers were changed for others in which the amount of duty was made to vary with the rent of the retailer's premises.

Existing modes of assessment adopted at an early date.

The three modes of assessing these duties which still continue in practical operation had thus been recognized and acted upon as early as 1787.

These are—

1. By a charge more or less closely proportionate to the extent of business done.
2. By a charge proportionate to the value of the business premises.
3. By a fixed rate.

29 G. 3. c. 68.

The first mode was, as we have seen, applied at a very early date to brewers and maltsters, and shortly afterwards, in 1789, it was adopted in regard to tobacco manufacturers' licences.

The first and most equitable mode admitted of only a limited application.

The close supervision of these trades, which was imposed for the purpose of securing the excise and customs duties, rendered the accurate assessment of a small licence duty proportionate to the quantities manufactured a very easy matter, but this mode of charge, although of all others the most equitable, was necessarily confined to the trades of production.

The secondary trades, those of the distribution of exciseable commodities, were, at the period when most of our licence duties originated, largely subject to what was termed a "cautionary" excise survey, not for the purpose of charging revenue, but for preventing its evasion; and such surveys were not of a kind which would admit of a very accurate account being taken of the extent of business done. Hence, very generally, the charge on this class of traders was by the third mode.

The second mode of charge has been practically confined to the assessment of the duty on publicans' licences, and chiefly in relation to the licence for the retailing of spirits. This single licence duty produces about 600,000*l*., and the magnitude of the interests involved, and the amount of the duty, greater in proportion to the extent of business done, probably, than any other, appear early to have suggested the desirability of adjusting the weight of the duty in some degree to the means of the tax payer.

Licence duties repealed with the duties on the manufacture.

A large number of the early licence duties were discontinued on the repeal of the excise duties on the articles to the manufacture or sale of which they attached.

The favourable opinion of these duties as a source of revenue which was expressed by the Commissioners of Excise Enquiry in 1834 has, perhaps, in some degree influenced the policy of later years, and led to the retention of the licence when duties have been repealed, as in the instances of soap and paper.

Miscellaneous small licences.

As our observations on the particular heads of duty will be confined to those kinds of licences which have, in recent years, been the subjects of legislation, or which possess special public interest, it will perhaps be desirable to state here the principal existing licence duties on which we shall have no occasion hereafter to remark, together with the date of their first imposition, the present amount, and the legislative enactments in force relating to them. Fuller information as to the various rates will be found in the separate Volume of Tables.

	Imposed.	Present Duty. £ *s.* *d.*	
Auctioneers 8 Vict. 15. 27 & 28 Vict. c. 56.	1777	10 0 0	
Distillers 6 Geo. 4. c. 81. 13 & 14 Vict. c. 67. 23 & 24 Vict. c. 114.	1784	10 10 0	
Makers of methylated spirit	1855	10 10 0	v. page 24.
Retailers of methylated spirit 18 & 19 Vict. c. 38. 24 & 25 Vict. c. 91. 30 & 31 Vict. c. 90.	1861	0 10 0	v. page 25.
Maltsters 6 Geo. 4. c. 81.	1784	0 7 10½ if the quantity made does not exceed 50 quarters, and an additional charge of 7*s.* 10½*d.* for every 50 quarters or fraction of 50 quarters above that quantity, up to 550 quarters.	
		£ *s.* *d.*	
Malt Roasters 5 Vict. sess. 2. c. 30.	1842	20 0 0	v. page 31.
Dealers in roasted malt 5 Vict. sess. 2. c. 30.	1842	10 0 0	v. page 32.
Paper makers 6 Geo. 4. c. 81.	1825	4 4 0	
Packet boats for the sale of exciseable liquors on board thereon 9 Geo. 4. c. 47.	1828	1 1 0	
Rectifiers 6 Geo. 4. c. 81. 23 & 24 Vict. c. 114.	1784	10 10 0	

		£	s.	d.
Soap makers - - - 6 Geo. 4. c. 81.	1784 - -	4	4	0
Still makers (Scotland and Ireland) 3 Geo. 4. c. 52. 6 Geo. 4. c. 81. 1 & 2 W. 4. c. 55.	1822 - -	0	10	6
Chemists using stills - - 9 & 10 Vict. c. 90.	1846 - -	0	10	0
Tobacco manufacturers - - 6 Geo. 4. c. 81.	1789 - -	5	5	0 if the quantity made does not exceed 20,000 lbs., and an additional charge of 5*l.* 5*s.* for every 20,000 lbs. or fraction of 20,000 lbs. above that quantity, up to 100,000 lbs.
Tobacco dealers - - 6 Geo. 4. c. 81. 26 & 27 Vict. c. 33. 27 & 28 Vict. c. 56.	1789 - -	0	5	3
Vinegar makers - - 6 Geo. 4. c. 81. 7 & 8 Vict. c. 25.	1784 - -	5	5	0

The general regulations relating to excise licences were, in 1825, consolidated into ne statute, which has remained in force, with very little alteration, to the present day. everal licence duties which were formerly stamp licences have since that date been ansferred to the Excise department and some of the special enactments relating to ese, although much older than the date referred to, still remain in force; several new ence duties have also been imposed, and the regulations relating to these have seldom en found perfect in the first instance, but have required more or less important endments. These, of late years, have been usually introduced by special clauses to a General Revenue Act in each session. Hence the total number of Acts relating ther wholly or in part to excise licences has come to be very considerable; this is pecially the case in reference to those relating to the sale of exciseable liquors.

Consolidation of licensing Acts, 6 G. 4. c. 81. 1825.

BREWERS' LICENCES.

Acts relating to Brewers Licences:—

56 Geo. 3. c. 58.	5 Vict. Sess. 2. c. 30.	18 & 19 Vict. c. 94.
1 & 2 Geo. 4. c. 22.	10 Vict. c. 5.	25 Vict. c. 22.
6 Geo. 4. c. 81.	13 & 14 Vict. c. 67.	27 & 28 Vict. c. 56.
1 Will. 4. c. 51.	17 & 18 Vict. c. 30.	

As remarked in our general observations, this duty was first imposed by Mr. Pitt in 784. A scale of duties was then devised, having relation to the quantity of beer rewed, and being analogous to that at present in force.

First imposed in 1784.

The lowest rates in this scale were 1*l.* for a brewer of table beer, and 1*l.* 10*s.* for a rewer of strong beer, for any quantity not exceeding 1,000 barrels, and 2*l.* for any uantity between 1,000 and 2,000 barrels.

In 1815, the duty on the licences for brewers of table beer was doubled, and that for rewers of strong beer increased by one half.

In 1824 the lowest rates were reduced to 10*s.* for quantities under 20 barrels; 1*l.* for uantities between 20 and 50; 1*l.* 10*s.* between 50 and 100; and 2*l.* between 100 and .000 barrels. The higher rates were not altered. The following year the number of cences increased from 4,075 in 1824, to 26,252 in 1825. There is, however, reason to elieve that other causes, not now traceable, contributed to this result, apart from the eduction of the duty.

The opening of the beer trade, and the repeal of the beer duty, in 1830, caused a still arther increase in the number of brewers, which in that year rose to 36,550; the umber continued to increase until 1838, when it was 49,228; since that time, with an ccasional revival, there has been an almost constant decline.

Increase in the number of brewers on repeal of beer duty.

Until 1830, the amount of the licence duty in each case was readily ascertained, the harge being based on the quantity of beer brewed which had been charged with the eer duty.

On the repeal of the beer duty on 10th Oct. 1830, this mode of charge ceased to be vailable, but it was not desirable wholly to discontinue the survey upon brewers,

occasional inspection being thought necessary to prevent the use of substitutes for malt, and as the licence duty was very moderate in amount, it was considered that it could be secured by a system of self charge, enforced by the occasional check visits of the officers, which were desirable for other purposes.

The regulations adopted in 1830 were substantially the same as those now in force.

Existing regulations for charging the licence duty.

Under these, a brewer is, for the purpose of the licence duty, deemed to brew one barrel of beer for every two bushels of malt used; he is furnished with a paper on which he is required to enter, 24 hours beforehand, the date and time when he intends to brew, and before he commences to brew he must enter the quantity of malt he intends to use; he must also enter, 24 hours beforehand, the time when he purposes to complete the removal of the wort from the grains, so that the officer may gauge the latter, and by this means obtain an approximate check upon the quantity of malt used.

Sugar used in brewing. 10 Vict. c. 5. 1847.

When, in 1847, brewers were allowed to use sugar in brewing, similar regulations were extended to the use of that article, 50 lbs. of sugar being, for the purpose of the licence duty, deemed the equivalent of two bushels of malt or one barrel of beer.

17 & 18 Vict. c. 30. 1854.

In 1854, for the purpose chiefly of registration, a fixed licence duty of 1*l.* was imposed on persons who used sugar in brewing.

Average amount of duty on each licence before 1862.

Before 1862 the average amount of duty on brewers' licences was inconsiderable; thus, in the year ended 31st March 1862, the number of licensed brewers was 38,276, and the aggregate amount of licence duty paid by them £77,307 13*s.*, or little more than 2*l.* for each licence.

Alteration of rates in 1862.

In 1862 an important alteration was made in brewers' licences with the intention, when it was first proposed, of obtaining for the Exchequer an equivalent for the hop duty. It was assumed that, on an average, a pound of hops is used with each bushel of malt, or two pounds (the duty on which was 3*d.*) with a barrel of beer, and an addition to that extent was to be made to the duty paid by brewers in the shape of licences, varying according to the number of barrels brewed. But this arrangement has not been strictly attended to in the construction of the scale such as it now stands after various adjustments.

Effect of the change on revenue.

There can be no doubt that the Exchequer has been a loser by the transfer. Indeed it was admitted at the time that there would be some reduction of duty.

If the hop duty had remained in force, the quantity used last year (in the proportion of two pounds to the barrel) would have been about 49 millions of pounds, the duty on which would have been 306,000*l.* On the same quantity of beer the old brewers' licence duty would have amounted to 96,000*l.*, so that if the hop duty had remained we should last year have received from that and licences 402,000*l.*

The sum actually received from brewers' licences was only 355,672*l.*

Average amount of each licence at present.

In the year ended 31st March 1869 the number of licences taken out was 35,664, giving an average of nearly 10*l.* per licence; the change made in 1862 did not cause a sensible diminution in the number of licences, chiefly because the lower rates at which the greater part of the licences are taken out were but slightly affected by the change.

Existing rates of duty.

The present rates are :—

	£	*s.*	*d.*
At commencement - - - - - -	0	12	6
With an additional duty, at the end of the year, if more than 20 barrels have been brewed, according to the scale given below.			
Afterwards, if the quantity brewed in the preceding year did not exceed 20 barrels - - - - -	0	12	6
If more than 20 and not more than 50 - - - -	1	7	6
„ 50 „ 100 - - - -	2	0	0

Beyond 100 barrels the charge increases at the rate of 15*s.* for every 50 barrels (or fraction of that quantity) between 100 and 1,000 barrels; at the rate of 14*s.* for every 50 barrels additional between 1,000 and 50,000 barrels; and at the rate of 12*s.* 6*d.* for every 50 barrels additional beyond 50,000 barrels.

Comparison of former and present scales.

Under the scale of 1784 the highest duty payable, being that on any quantity exceeding 40,000 barrels, was 50*l.*; under that of 1825 it was 75*l.*; under the existing scale the licence duty on 50,000 barrels amounts to 701*l.* 10*s.*, and continues to increase for quantities beyond that, being almost strictly proportionate to the quantity brewed.

The present brewers' licence duty is still relatively small in amount, and there is no great temptation to evade it, but we are by no means satisfied that our existing regulations would enable us to secure a duty at a higher rate.

Our observations on the early scale of brewers' licence duties applies to that for Great Britain only. But it is only since the general consolidation of licence duties in 1825 that the rates have been the same for all three kingdoms.

he earliest duties of this description in Ireland were stamp duties, and, in common most of the other licence duties, were of a repressive character.

Rates of duty in Ireland before 1825.

hus the rates for licences to brew in Ireland in 1812 (whilst they still continued to amp duties), were—

	£	s.	d.
In Dublin, Cork, Waterford, and Limerick - - -	52	10	0
In other places within two miles of the foregoing - - -	31	10	0
In other places within five miles of Dublin or one mile of 27 places specified in the Act - - - - - -	26	5	0
In any other place - - - - - -	21	0	0

LICENCES FOR THE SALE OF EXCISEABLE LIQUORS.*

enue Acts relating to the sale of Exciseable liquors :—

5 Geo. 4. c. 54.	11 & 12 Vict. c. 49.	24 & 25 Vict. c. 21.
6 „ „ c. 81.	„ „ c. 121.	24 & 25 „ c. 91.
9 „ „ c. 47.	16 & 17 „ c. 67.	25 „ c. 22.
1 W. 4. c. 51.	18 & 19 „ c. 114.	25 & 26 „ c. 35.
„ „ c. 64.	„ „ c. 118.	26 & 27 „ c. 33.
4 & 5 „ c. 85.	23 „ c. 27.	27 „ c. 18.
5 & 6 „ c. 39.	23 & 24 „ c. 107.	27 & 28 „ c. 35.
3 & 4 Vict. c. 61.	„ „ c. 113.	32 & 33 „ c. 27.
5 Vict. sess. 2. c. 13.	„ „ c. 114.	„ „ c. 14.

he following are the licences included under this general designation, and the num- of traders under each head, viz. :—

	Number.	Amount of Duty.
		£.
Dealers :—		
Spirit Dealers - - -	5,894	75,181
Beer Dealers - - - -	5,952	20,626
Wine Dealers - - -	3,639	41,202
Sweets, Dealers and Makers - -	123	659
Retailers :—		
Publicans - - - -	98,009	924,143
Beer House Keepers - -	52,590	183,016
Refreshment House Keepers selling Wine - - - -	2,974	12,418
Retailers of Wine (not to be consumed on the premises) - - -	4,780	11,876
Sweets, Retailers - - -	9,024	10,407
Packet Boat Licences for sale thereon of Exciseable Liquors - -	374	408
Table Beer Sellers - - -	2,720	730
Retail Brewers - - -	17	93
Total - - -	186,096	1,286,759

The great public interest which at present, and for some time past, has been mani- ted in the general questions relating to these licences will, we feel assured, be our fficient excuse to your Lordships for entering more fully into the nature and general nditions of these licences than we should otherwise have done.

They have this peculiarity, that, as regards the greater part of them, the regulations der which they are held are partly "police" and partly "fiscal."

Although it does not come within our immediate province to deal with the regulations police, we think a general statement of these, as they affect the granting of licences ourselves, will be desirable.

* By the general term Exciseable Liquors is understood :—1. Spirits. 2. Foreign wine. 3. Sweets and ade wines. 4. Beer and cider. "Beer" includes "ale and porter;" "cider" includes "perry." In 1857, the case of the Queen *v.* Blackburn, it was held that after the repeal of the duty in 1834 sweets could no nger be legally deemed an exciseable liquor. (7, *Ellis and Blackburn*, 1839.) In the text we have for avenience followed the old and more popular definition.

Police regulations, England.

The following account of them, as relating to England only, is extracted from a memorandum on this subject prepared by Mr. Thring in 1863, when engaged on the dr... of a bill for amending the Acts relating to licences for the sale of excisable liquors:

Statute of 5 & 6 Edw. 6. c. 25. most ancient statute on the subject.

The statute 5 & 6 Edw. 6. c. 25., after reciting "the intolerable hurts and troubles to t... "commonwealth of this realm that daily grew and increased through the abuses and disorders l... "and used in common alehouses and other houses called tipling houses," provided that none shou... keep an alehouse without a licence by two justices of the peace, who should take a recognizan... against unlawful games and for good rule; and this principle was further extended by 2 Geo. 2. c. 2...

2 G. 2. c. 28. s. 11.

s. 11., which, after reciting "the inconvenience that had arisen by persons being licensed to ke... "inns by justices of the peace who living remote from the place of abode of the persons might not l... "truly informed as to the occasion of want of such inns," enacted that all licences to keep in... should be granted at a general meeting of the justices of the peace acting for the division where th... applicant for the licence dwelt.

Publicans' licences granted under 9 G. 4. c. 61.

The above Acts have been repealed, but licences to keep inns are still granted by the justices i... special sessions, under the authority of 9 G. 4. c. 61.

Licences annual, and at discretion of justices. 9 G. 4. c. 61. s. 1, 3.

The licences are required to be granted or renewed annually, and are issued or withheld at th... discretion of the licensing justices.

Certain persons disqualified. 9 G. 4. c. 61. ss. 16, 21.

The only persons who are disqualified from receiving a publican's licence are sheriffs' officers an... persons executing the process of courts of justice, and persons who have been disqualified for thre... years by order of the justices for offences against the tenor of their licences.

Appeal against refusal of licence. 9 G. 4. c. 61. s. 27.

The only remedy for a person who is refused a licence is to appeal under the Act to the Court o... Quarter Sessions, as the Court of Queen's Bench will not grant a mandamus to the justices to gran... the licence, or review the reasons on which they form their judgment, or overrule their discretio... unless it clearly appears that they have acted maliciously or corruptly.

Publican's licence essential for many years, 9 G. 4. c. 61. s. 17.

The licence from the justices was, from the time of Edward the Sixth till 1830, a condition preceden... to a power to sell exciseable liquors to be consumed on the premises, as the Excise were restricte... from granting their licences to sell spirits, wine, sweets, beer, or other liquors to persons not previously... provided with a justices' licence.

First Beerhouse Act, 1 W. 4. c. 64. s. 1, 2.

A great inroad was made in the principle of the Acts relating to publicans' licences by th... Beerhouse Act, 1 W. 4. c. 64., which enacted that after the 10th of October 1830 any residen... occupier of a house, except a sheriff's officer or person executing the process of a court of justice... might obtain a licence from the excise to sell beer, ale, and porter by retail, and also cider and perry... in any house or premises specified in the licence. The only safeguard required was that the applican... should enter into a bond, with one surety, in a penalty of 20*l.*, or two sureties, in a penalty of 10*l.*... each, conditioned for payment by the licensee or his sureties of any penalty incurred by him agains... the Beerhouse Act.

Bond required. 1 W. 4. c. 64. s. 4.

Police regulations. 1 W. 4. c. 64. ss. 11, 12, 13.

The Act empowers two justices to close beerhouses in cases of riot, obliges beerhouse keepers t... use, when required, standard measures, and imposes a penalty on the allowance of drunkenness o... disorderly conduct in their houses, or on adulteration of their beer.

Time of closing. 1 W. 4. c. 64. s. 14.

An enactment was also made that beerhouses should not be open before four o'clock in the morning... nor after ten o'clock in the evening, on ordinary days, nor on Sundays and special days between te... and one and three and five o'clock.

Second Beerhouse Act. 4 & 5 W. 4. c. 85.

The evils arising from the unrestricted sale of beer under the Act were so great that, in 1834, th... Act of 4 & 5 W. 4. c. 85. was passed for the purpose of imposing further restrictions.

Licences to sell beer to be consumed on the premises, and not to be consumed on the premises. 4 & 5 W. 4. c. 85. s. 1.

That Act divided licences into two classes:

(1.) A licence to sell beer to be consumed on the premises; and

(2.) A licence to sell beer not to be consumed on the premises.

It left the law unaltered with respect to the latter class of licences, but imposed a new restriction on... licences to sell beer to be consumed on the premises.

Certificate of character in case of beer to be consumed on the premises. 4 & 5 W. 4. c. 85. s. 2.

The obligation imposed on applicants for licences to sell beer to be consumed on the premises wa... the production of a certificate of good character, signed by six householders of the place in which th... applicant resided.

Exceptions with respect to certificate of character. 4 & 5 W. 4. c. 85. s. 21.

Persons resident within the City of London or Westminster or within the bills of mortality, o... within any corporate town, or within a mile of the polling place of a town having a population o... 5,000, were exempted from the obligation of producing a certificate of character, but were required t... prove that the house specified in their licence was of the annual value of 10*l.* at the least.

Times of closing houses. 4 & 5 W. 4. c. 85. s. 6.

The last-mentioned Act empowered constables to visit licensed houses at all times, and enabled th... justices to regulate the times of opening and closing beerhouses, so that the hour fixed for opening o... ordinary days was not earlier than five in the morning, nor the hour for closing at night later tha... eleven o'clock, and that on Sundays and special days the house was not opened before one o'clock i... the afternoon.

Third Beerhouse Act. 3 & 4 Vict. c. 61. s. 1.

Further limitations were imposed by 3 & 4 Vict. c. 61. That Act retained the certificate o... character in the case of beerhouses licensed to sell beer to be consumed on the premises, and added a... qualification of value in the case of all beerhouses, whether the beer sold therein was to be drunk o... or off the premises.

Qualification of value required as respects beerhouses. 3 & 4 Vict. c. 61. s. 1.

The qualification of value was regulated by the situation of the house.

If it were situate in the Cities of London or Westminster, or within the bills of mortality, or in an... city, corporate town, parish or place, the population of which, according to the last parliamentary... census, exceeded 10,000, or within a mile of the polling place used at the last election of a member o... Parliament for any town of the like population, the house with the premises was required to be of th... annual value of 15*l.*

If it were situate in a town or parish the population of which, according to the last parliamentary

s, exceeded 2,500, and was under 10,000, or within a mile of any polling place used at the last
n of a member of Parliament for a town of the like population, the house with the premises was
ed to be of the annual value of 11*l.*
it were situate elsewhere, the house with the premises was required to be of the annual value

reading the foregoing observations it should be recollected that the sale of cider by retail is
ct to the same regulations as that of beer. — Cider regulated as beer. 4 W. 4. c. 64. s. 30.
will be observed that under the foregoing Acts a broad distinction is made between a publican's
ce and beerhouse keeper's licence. — Distinction between publican's licence and beerhouse keeper's licence.
beerhouse keeper is absolutely prohibited from selling spirits, wines, or sweets; moreover even
respect to beer he cannot sell more at one time to the same person than four and a half gallons
o dozen reputed quart bottles. — Beerhouse keeper not to sell spirits. 4 & 5 W. 4. c. 85. s. 16.
publican, on the other hand, if provided with the proper excise licences which he is entitled to
granted to him on the production of a licence from the justices, may sell any exciseable liquors
y quantity by wholesale or retail, except spirits to another publican. — No prohibition in cases of publicans.
ne foregoing distinction was greatly narrowed in the year 1860 by the Wine Licensing Act of
ict. c. 27. — Effect of Wine Licensing Act.
that Act every person who keeps an eating house, excepting a sheriff's officer or person executing
rocess of a court of justice, may take out a licence to retail wine and sweets to be consumed on
remises. The only qualifications required are that the applicant must first take out a refreshment
licence, and that the house to which the licence is granted must, if the premises are situate in
ce containing a population exceeding 10,000, be of the rent and value of 20*l.* a year, and if
ed elsewhere be of the annual value of 10*l.* — Wine Licensing Act. 23 Vict. c. 27. ss. 6, 7, 8.
otice must be given to the justices of the intention of a person to apply for a licence to sell — 23 Vict. c. 27. s. 13.
by retail, and the justices may defeat the grant of the licence by proving that the applicant's
is not of the value required by the Act, or that it is kept in a disorderly manner, or that the
ant is disqualified by having been convicted within three years of an offence punishable by
sonment, or that he has within three years forfeited an innkeeper's or beerhouse keeper's licence,
en refused a renewal thereof.
licensee under the Wine Act can sell only a quantity less than two gallons or one dozen — 23 Vict. c. 27. s. 4.
ed quart bottles at one time; he is also subjected to the same or nearly the same regulations with — 23 Vict. c. 27. s. 27.
ct to opening and closing his house as a beerhouse keeper.
subsequent Act, 24 & 25 Vict, c. 91., assimilates still further the condition of a wine licensee to — Act amending Wine Licensing Act. 24 & 25 Vict. c. 91. s. 10.
of a publican by enabling the former to hold an excise licence for the sale of sweets and made
, together with a licence to sell beer.
e result of the foregoing legislation, so far as relates to the sale of liquors to be consumed on the — Result of Wine Licensing Act on relative privileges of a publican and beerhouse keeper.
ises, is to place a beerhouse keeper taking out a wine licence and the requisite excise licences
ther on a par with a person who has obtained a justices' licence to keep an inn, with the single
tion that the latter may obtain an excise licence to sell spirits, while the prohibition against
g spirits is retained in the case of the beerhouse keeper.

he General Scotch Licensing Act, 9 Geo. 4. c. 58., differs in no essential particulars — Police regulations, Scotland. 9 G. 4. c. 58.
the English Licensing Act, 9 Geo. 4. c. 61., but it has been altered in many
cts by the 16 & 17 Vict. c. 67. (commonly called the "Forbes Mackenzie Act") and — 16 & 17 Vict. c. 67.
ne 25 & 26 Vict. c. 35. The following are the most important provisions introduced — 25 & 26 Vict. c. 35.
nese Acts:

emises licensed by the magistrates are classified as—1, inns or hotels (defined as houses contain-
least four sleeping apartments set apart for the accommodation of travellers); 2, public houses;
3, grocers and provision dealers' shops. In the latter, spirits are not allowed to be sold for
mption on the premises.
ordinary cases sale is not permitted in any licensed house between 11 P.M. and 8 A.M.; but
alities requiring other hours for opening and closing hotels and public houses, the magistrates
ix other hours not earlier than 6 or later than 8 A.M. for opening, or earlier than 9 or later than
M. for closing, and on occasions of public entertainments, &c., the magistrates may extend the
of sale beyond the hours prescribed in the certificates. Sale is forbidden during the whole of
ay, but hotel keepers may sell to lodgers and *bonâ fide* travellers.
certificate for the sale of spirits or wine is to include beer, but with that exception the magis-
s may limit their certificate to such articles as they think proper.
rtificates cannot be granted for a house not previously licensed as an hotel or public house,
ut a written report from a justice of the county or magistrate of the burgh that the premises
uitable and proper to be licensed for the particular purpose for which a certificate is requested,
certificate as to the applicant's character signed by two justices, &c.
wer is given to the police to enter at any time any public house, or house where refreshments
old for consumption on the premises.
ble beer sellers are, as regards hours and times of sale, brought under the same regulations as
retailers by the Act 25 & 26 Vict. c. 35. This Act contains a number of regulations for the
cession of the sale of exciseable liquors without licence.

may be observed that the provisions of the Beer-house and Refreshment House — 1 W. 4. c. 64. & 23 Vict. c. 27., &c.
s do not extend to Scotland.

Ireland the principal Licensing Act is 3 & 4 W. 4. c. 68. Its provisions have, — Police regulations, Ireland.
ever, been considerably modified by 6 & 7 W. 4. c. 38, 17 & 18 Vict. c. 89, 18 & 19

Vict. c. 62, 18 & 19 Vict. c. 103, 18 & 19 Vict. c. 114, 24 & 25 Vict. c. 91, 26 & 2
Vict. c. 33, 26 & 27 Vict. c. 96, and 27 & 28 Vict. c. 35. The following is an abstrac
of the most important existing regulations.

Licences or certificates* are in the first instance granted by the magistrates at quarter session
They may be restricted to the sale of beer only.

When licences are refused, an order in writing, stating grounds of refusal, is to be made by t
magistrates, and entered by the clerk of the peace.

The Excise may grant a renewal of licences on the production of a certificate of six household
belonging to the parish, and of two or more magistrates presiding at the petty sessions of the distri
in which the house is situated, to the effect that the applicant is of good character, and has conducte
his house in an orderly manner during the previous year.

If magistrates refuse to grant a certificate, they must make an order in writing stating groun
of refusal, and applicant for certificate may appeal to the quarter sessions.

Turnpike gate-keepers, non-householders, bailiffs, gaolers, turnkeys, constables, sheriffs, sub-sheriff
sheriffs' officer, or peace officers, and also distillers, rectifiers, and compounders of spirits, are incapab
of holding licences. Publicans are not allowed to sell, except to travellers, between 11 P.M. an
7 A.M., or before 2 P.M. on Sunday, or between 9 P.M. on Sunday and 9 A.M. on Monday.

The parishioners in vestry assembled may appoint not more than 20 or less than 10 persons
overseers of persons and houses in which spirits and beer are sold, and if parishioners neglect, tw
or more justices at petty sessions may appoint such overseers.

If a publican has been convicted, within six months, of three offences against the Acts relatin
to public houses, two or more justices at quarter sessions may annul his licence.

The Beer-house Act was not extended to Ireland, but a Refreshment-house A
for Ireland similar in character to the one for England (vide p. 60.,) was passed in th
same session.

Before giving an historical sketch of our fiscal legislation on this important subject
may be as well to summarize here the chief peculiarities in the respective polic
regulations of the three kingdoms.

General summary of police regulations.

In England, magisterial control extends in effect only to persons who sell spirits by retail to b
consumed on the premises.†

In Scotland it extends to all sales of exciseable liquors, except those of table beer and those b
wholesale of beer and spirits (not less than 4½ gallons of the former and 2 gallons of the latter
one time), and the regulation which forbids the combination of the businesses of a grocer an
publican,—one which is not uncommon in the rural districts in England,—gives rise to a peculi
class who, as grocers, under magistrates' certificate, sell spirits, &c. by retail for consumption off th
premises.

In Ireland, magisterial control extends to the sale of beer and spirits by retail to be consum
on the premises, but since the recent Refreshment House (Wine Licensing) Act, not practical
to that of wine. Grocers are allowed without a magistrate's certificate to take out licences for th
retail of spirits for consumption off the premises in quantities not exceeding two quarts at one tim
There is no class of traders corresponding to these in England, and the corresponding class in Scotla
is under magisterial control.

The earliest licence duties imposed on the sale of exciseable liquors were stamp dutie
Those first imposed were 4*s.* for the sale of wine, and 1*s.* for the sale of beer.
The duty was levied on the licence granted by the magistrates.
That for the sale of wine was converted into an excise duty in 1790.
That for the sale of beer continued a stamp duty till 1808, when it was also transferr
to the excise.

Fiscal regulations. Division into dealers and retailers, and into those who sell for consumption "on" or "off" the premises where sold. Principal kinds of licences. Privileges and restrictions of each.

The broad division which pervades the present legislation on excise licences is that
dealers and retailers. It is more particularly in the case of spirits and beer that this di
tinction is observed. There is a minor division into (1) those persons who are allowed
sell for consumption on the premises where sold, and (2) those who are allowed to se
only for consumption elsewhere; this last class embraces all "dealers," and son
retailers.

A spirit dealer is not allowed (with the exceptions hereafter to be mentioned) to sell
less quantities than two gallons at one time.

A spirit retailer, who must have a magistrate's certificate (as a publican), may sell an
quantity, for consumption either on or off his premises, but must not sell to anoth
retailer.

(There is an exceptional class of spirit retailers in Scotland and Ireland who sell
consumption off the premises where sold, in the former country with, in the latter with
a justices' certificate.)

* The term licence or certificate is used indifferently throughout the Police Acts on this subject, to deser
the document which contains the justices' authority to keep an inn, &c.

† The remarks, here and elsewhere, on the police regulations for England, have reference to the stat
things existing at the close of the financial year ended 31st March 1869, to which this report particul
belongs, and do not take into account the changes effected by the temporary Act, 32 & 33 Vict. c. 27.

A beer dealer is not allowed (except with another licence) to sell in less quantities han $4\frac{1}{2}$ gallons.

A beer retailer, if licensed as a publican, may sell any quantity for consumption on or ff his premises. If licensed as a beerhouse-keeper, he cannot sell more than $4\frac{1}{2}$ gallons t one time; his licence may be to sell for consumption (1) on, or (2) off his premises ccording to the rate of duty paid, and on compliance with certain conditions (fully tated on p. 54 ante).

A wine dealer may sell in any quantity.

A wine retailer, if licensed as a publican, may sell in any quantity. If licensed under he Refreshment House Act, he may sell in any quantities less than two gallons, or one ozen reputed quart bottles, and his licence may be to sell for consumption (1) on or 2) off his premises, under conditions stated on p. 55 ante).

A sweets dealer (*i.e.* a dealer in British or home-made wines) may sell any quantity.

A sweets retailer may sell in quantities less than two gallons, or one dozen quart ottles; if licensed as a publican, he may sell for consumption on the premises where old.

The various classes of traders of which we have to speak are the following:— The different classes of traders who sell excise-able liquors.

1. Publicans, who may hold licences to sell beer, spirits, wine, and sweets.
2. Beer retailers, who, under the Beer House Acts, can only sell beer, but who, under the Refreshment House Acts, may also sell foreign wine and sweets.
3. Wine retailers, who sell wine and sweets under the Refreshment House Acts.
4. Sweets retailers.
5. Table beer sellers.
6. Retailers of exciseable liquors in packet boats.
7. Retail Brewers.
8. Dealers in beer, spirits, wine, or sweets, who sell by wholesale.

1. *Publicans.—Licences for retailing spirits.*—The earliest licence duty for the retailing Publicans. England and Scotland. of spirits in England and Scotland must be viewed as originating rather from a police han a revenue polity. The preamble of the Act recites that "Whereas the drinking 'of spirituous liquors or strong waters is become very common, especially amongst the 'people of lower and inferior rank, the constant and excessive use whereof tends greatly 'to the destruction of their healths, rendering them unfit for useful labour and business, 'debauching their morals, and inciting them to perpetrate all manner of vices; and the 'ill consequences of the excessive use of such liquors are not confined to the present 'generation, but extend to future ages, and tend to the devastation and ruin of this 'kingdom," for remedy whereof it is enacted that no person shall sell or retail any High rates imposed by 9 G. 2. c. 23. 1736. randy, rum, *aqua vitæ*, or other spirituous liquor in less quantity than two gallons vithout taking out a licence, and paying for the same *fifty pounds*.

Besides the licence, a duty of 20*s.* a gallon was to be paid by the retailer on the uantity sold, over and above all other duties. By sect. 14 of the Act spirit retailers were equired to have a licence from two justices of the peace.

An Act so repressive would naturally require strong measures to enforce it. Strong measures required to enforce them: 10 G. 2. c. 17. 1737. Accordingly we are not unprepared to find that in the following session another Act was passed; amongst other things; "for explaining and enforcing the execution of an Act passed in the ninth year, &c.," although we are hardly prepared for the regulation which provides that in case of the nonpayment of a penalty of 10*l.* for hawking spirits, the offender shall be committed to the House of Correction for two months, and "shall, before 'his or her discharge therefrom, be stript naked from the middle upwards, and whipt 'until his or her body be bloody." (sect. 9.) including whipping.

In the following year, another Act was passed, in the preamble of which it is stated 11 G. 2. c. 26. 1738. hat:

"Whereas, notwithstanding the several provisions made for restraining the frequent and 'pernicious use of spirituous liquors or strong waters, the drinking of such liquors is yet 'too common, especially among persons of low rank; and whereas such persons as sell 'spirituous liquors, contrary to the Act, are chiefly persons of little or no substance; 'and whereas, in order to elude the Act, persons in a clandestine manner retail spirituous 'liquors, without any licence, in places not in the said Act mentioned or allowed, and 'the persons so selling the same are not seen, but are hid behind some wainscot, curtain, 'partition, or are otherwise concealed," "for remedy whereof" the occupiers of the The punishment of abettors; houses where spirits were sold were to be deemed the retailers, and to be liable to a penalty of 100*l.* for selling without licence.

In the 2nd section it is further recited that:—

11 G. 2. c. 26. s. 2. and transportation of those who resisted the law.

"Whereas, in open defiance of the laws of this realm, and to prevent the before-mentioned Acts from taking effect, divers wicked, lawless, turbulent, and disorderly persons have assembled themselves at divers times to rescue offenders against the laws, and have, in a most wicked and cruel manner, assaulted, beat, wounded, and almost murdered several officers and other persons, who in pursuance of the said first recited Act had given, or were about to give, informations before justices of the peace against such offenders," it is enacted that if any persons, to the number of five or more, assemble to commit the offences recited, they shall be adjudged guilty of felony and be liable to transportation for seven years.

Failure of the system, and repeal of the higher duties by 16 G. 2. c. 8. 1743.

Five years later another Act was passed, in the preamble of which it is recited that, "Whereas great difficulties and inconveniences have attended the putting the said Act in execution, and the same hath not been found effectual to answer the purposes thereby intended," it is enacted that the retail spirit duty of 20*s.* and the licence duty of 50*l.* shall be repealed, that a spirit duty charged on the distillers, varying from 1*d.* to 6*d.* per gallon according to the nature of the materials, and a licence duty of 20*s.* a year on spirit retailers, be imposed.

History of the principal subsequent changes of the rates of duty.

The makers and retailers of *aqua vitæ* or spirits made from malt in Scotland were exempted from any duty by this Act; but a licence duty on the sale was again imposed by 29 Geo. 2. c. 12.

1747.

By the 20 Geo. 2. c. 29., distilleries within the weekly bills of mortality were allowed to sell by retail on payment of a licence duty of 5*l.*, but this being attended with

1751.

injurious results, the permission was withdrawn by 24 Geo. 2. c. 11., and an additional duty of 20*s.* laid on the ordinary retail spirit licences.

27 G. 3. c. 30. 1787.

In 1787 the arrangement was first adopted by which the duty was made proportionate to the value or the rent of the premises.

30 G. 3. c. 38. 1790.

In 1790, with a similar scale, the rates were increased as follows:

	£	*s.*	*d.*
If rated to house duty under 15*l.*	4	14	0
„ „ 15*l.* and under 20*l.*	5	2	0
„ „ 20*l.* „ 25*l.*	5	10	0
„ „ 25*l.* „ 30*l.*	5	18	0
„ „ 30*l.* „ 40*l.*	6	6	0
„ „ 40*l.* „ 50*l.*	6	14	0
„ „ 50*l.* and upwards	7	2	0

43 G. 3. c. 69. 1803.

By 43 Geo. 3. c. 69., the licence duty in Scotland, which for a considerable period had been the same as the English, was reduced to 1*l.* a year in the Highlands, except in royal burghs, and 2*l.* a year in royal burghs and other parts of Scotland.

55 G. 3. c. 30. 1815.

In 1815 the duties on licences in Scotland were doubled.

56 G. 3. c. 113. 1816.

In 1816 an increase of about 50 per cent. was made in the rates on spirit retailers' licences in England, except those at the two lowest rates, on which the increase was less.

The duties were modified and reduced in 1824, and again slightly changed in 1825, when the following rates,* which are still in force for England, were adopted:—

Present English rates:

	£.	*s.*	*d.*
If the rate or rent is less than 10*l.*	2	4	1
If 10*l.* and less than 20*l.*	4	8	2½
20*l.* „ 25*l.*	6	12	3½
25*l.* „ 30*l.*	7	14	4
30*l.* „ 40*l.*	8	16	4¾
40*l.* „ 50*l.*	9	18	5¼
50*l.* and upwards	11	0	6

* The rates given in the text are those imposed in 1825, plus the 5 per cent. added on all excise duties by 3 Vict. c. 17. In 1834, by 4 & 5 W. 4. c. 75., the duties on spirit retailers licences were increased 50 per cent.; subsequently an abatement of the additional duty was made to those retailers whose sales did not exceed 50 gallons a year; but, notwithstanding this modification, the additional rates caused great dissatisfaction, and they were repealed, and the former rates reverted to in 1836, by 6 & 7 W. 4. c. 72. (See 19th Report of the Commissioners of Excise Enquiry, 1834–36, pp. 37–43.)

The rates for Scotland were altered in 1853 by 16 & 17 Vict. c. 67.; those at present force are,—

For a licence to retail spirits, which is to include the sale of beer also:—

Scotch rates.

	£.	s.	d.
When rated under 10*l.*	4	4	0
At 10*l.* and under 20*l.*	5	5	0
„ 20*l.* „ 25*l.*	9	9	0
„ 25*l.* „ 30*l.*	10	10	0
„ 30*l.* „ 40*l.*	11	11	0
„ 40*l.* „ 50*l.*	12	12	0
„ 50*l.* and upwards	13	13	0

Ireland. 52 G. 3. c. 87. 1812.

The earliest publicans' licence duties imposed in Ireland were stamp duties. These, given in the Stamp Consolidation Act, 52 Geo. 3. c. 87., were peculiar in character and pressive in their action. The sale of all exciseable liquors was included in one licence. The duty on a licence to sell by retail spirituous liquors, wine, beer, porter, ale, cider perry, metheglin or mead, in the following places; viz.—

Early duties of a restrictive character.

	£	s.	d.
Within the cities of Dublin, Cork, Waterford, or Limerick, and town of Belfast was	40	0	0
At other places within two miles of Dublin or one mile of Cork, Waterford, Limerick, or Belfast	33	0	0
At other places within five miles of Dublin or within one mile of 27 principal cities and towns in Ireland named in the Act	22	0	0
Elsewhere in Ireland	11	0	0

To these rates there was a further addition of 5 per cent.

Persons selling by retail at the lowest rate of 11*l.* were required to pay an additional ity of 11*l.* to enable them to sell more than two gallons at one time.

55 G. 3. c. 19. 1815.

By 55 Geo. 3. c. 19. these, with other licence duties, were transferred from the stamps the Excise; but without alteration in the rates or conditions, except that the lditional licence to enable a retailer to sell more than two gallons was discontinued.

Made the same as those for England in 1825.

In 1825 the same rates were adopted for Ireland as for England, special rates being ıposed for the peculiar class of "spirit grocers." These were for a licence to retail ›irits not to be consumed on the premises, or in quantities not more than two quarts ; one time, granted to persons who sell tea, coffee, &c.—

Rates for "spirit grocers."

	£	s.	d.
If rated under 25*l.*	9	18	5¼
If at 25*l.* and under 30*l.*	11	0	6
If at 30*l.* and under 40*l.*	12	2	6½
If at 40*l.* and under 50*l.*	13	4	7
If at 50*l.* and upwards	14	6	7¾

Publicans' licences for retailing beer.

Licences for retailing beer.—The licence duty on publicans as beer retailers, first ıposed as a stamp duty by 9 Anne, c. 23., after being increased successively from 1*s.* to *l.* 1*s.*, 1*l.* 10*s.* 6*d.*, 2*l.* 2*s.*, and 4*l.* 4*s.*, was in 1816, some years subsequent to its trans-erence to the excise, made in some degree to vary with the rent. The rates then ıposed were for houses rated or rented under 15*l.*, 2*l.* 2*s.*; for those rated at 15*l.* and nder 20*l.*, 3*l.* 3*s.*; and for those of which the rate or rent exceeded 20*l.*, 4*l.* 4*s.*

Present rates for England and Ireland.

In 1825 the rates were made uniform for the three kingdoms, and still remain so for England and Ireland. The present rates of duty are—

	£	s.	d.
If the house is not rated at 20*l.*	1	2	0½
If rated at 20*l.* or upwards	3	6	1¾

26 & 27 Vict. c. 33. 1863.

There is a recent provision (from which canteen keepers are exempt) under which ›ublicans in England and Ireland who do not take out spirit licences pay the higher of hese rates, although rated below 20*l.*

It was found that a practice was growing up of obtaining authority to keep an inn olely for the purpose of selling beer under a licence at 1*l.* 2*s.* 0½*d.*, which was unfair to he beershop keeper in places where the magistrates would not give them such licences, nd a loss to the Revenue where they did.

Scotch rates.

The rates were altered for Scotland in 1853. The present rates are—

	£	s.	d.
When the house is rated under 10*l.*	2	10	0
„ „ at 10*l.* or upwards	4	4	0

Publicans' licences to retail wine :

Licences for retailing wine.—The duty on publicans' licences to retail wine, first imposed as a small stamp duty in 1710, was increased in 1757 to 4*l.* to persons who held licences to sell beer but not spirits, and 2*l.* to persons who were licensed for the sale both of beer and spirits. In Scotland the corresponding rates were 2*l.* 13*s.* 4*d.* and 1*l.* 6*s.* 8*d.*

When, in 1825, the rates for these licences were made uniform for the three kingdoms the same principle was observed, the rates being—

Rates of duty.

	£	*s.*	*d.*
For publicans who have licences to sell beer only - - -	4	8	2½
„ „ to sell beer and spirits -	2	4	1

Publicans' sweets retailers' licence.

Licences for retailing sweets.—The sweets retailers' licence, first imposed in 1790, is now uniform for the three kingdoms, the duty being, irrespective of the rating of the house, 1*l.* 2*s.* 0½*d.* in all cases.

Beer retailers, England. "Beer House" Act. 1 W. 4. c. 64. 1830.

2. *Beer retailers.*—Next to the publicans the most important class of traders are those who sell beer by retail under the Act passed in 1830, known as the Beer House Act, 1 W. 4. c. 64. This Act, which was passed at the same time that the beer duty was repealed, threw open the trade by permitting licences for the sale of beer to be obtained (under certain conditions which are fully stated in the extract from Mr. Thring's memorandum, page 54, ante) without a justice's certificate. The Act applied to England only.

Observations of the Chairman of the Committee of the House of Commons on introducing the Bill.

It was introduced under the directions of the committee of the House of Commons appointed to inquire into the then existing condition of the trade in beer, by the chairman of that committee, Mr. Calcraft, who observed that "The principle of the Bill is that of "free trade in beer, a principle which the committee understood that the House had "adopted, and considered it was necessary to carry to its fullest extent, in order to give "full effect to the repeal of the beer duties. The committee, adopting the same "opinion, has ordered this Bill to be brought in."

The duty imposed by the Act for a licence to sell beer by retail to be drunk on the premises was 2*l.* 2*s.*, but by 4 & 5 W. c. 85., this was altered, and the duties with the 5 per cent. imposed by 3 Vict. c. 17. now amount to—

Rates of duty.

	£	*s.*	*d.*
For a licence to sell beer and cider by retail for consumption off the premises	1	2	0½
„ „ „ on the premises -	3	6	1¾
„ to sell cider only by retail for consumption either on or off the premises	1	2	0½

Wine retailers and refreshment house licences, under 23 Vict. c. 27. for England, and 23 & 24 Vict. c. 107. for Ireland. Objects in view in introducing these kind of licences, 1860.

3. *Wine retailers under the Refreshment House Acts.—Refreshment Houses.*—In 1860 a new description of licences was introduced by Mr. Gladstone, more for the purposes of Police than Revenue, and with especial reference to a class of houses in London which were kept open after the closing of the licensed publicans. The measure was at the same time intended to promote the sale of wine in accordance with the legislation under the French Treaty and the policy advocated by Mr. Gladstone in his financial statement.

These objects were to be carried out by subjecting to licence and inspection all houses, rooms, &c. kept open for public refreshment, resort, and entertainment at any time between 10 o'clock p.m. and 5 o'clock a.m., and which were not licensed for the sale of beer, spirits, or wine.

Such houses were to be deemed Refreshment Houses. The licence duties on refreshment houses as altered by 24 & 25 Vict. c. 91., are—

1861.

Rates of duty.

	£	*s.*	*d.*
If the house be of less value than 30*l.* a year* - - -	0	10	6
If 30*l.* or upwards - - - - - -	1	1	0

Licensed refreshment house keepers are permitted under certain conditions to take out licences for the sale of foreign and (as amended by 26 & 27 Vict. c. 33.) of sweets and made wines on payment of a duty,—

If the rent be less than 50*l.* of - - - - - -	3	3	0
If 50*l.* or upwards - - - - - -	5	5	0

* When a licence for the sale of wine to be consumed on the premises is taken out, and the house is not kept open after 10 o'clock p.m., certain abatements from these duties are allowed, viz., if the rent be under 30*l.*, 7*s.* 4*d.*; if 30*l.* and under 50*l.*, 17*s.* 10*d.*; if 50*l.* and upwards, 1*l.* 1*s.*

ny person keeping a shop is also permitted under the Act to take out nce for the sale of wine in quantities less than two gallons or one dozen bottles, not to be consumed on the premises, on payment of a licence —

If the rent be less than 50*l.* of	2	2	0
If 50*l.* or upwards	3	3	0

he Act 23 Vict. c. 27. extended to England only, but in the same year a similar was passed for Ireland. 23 & 24 Vict. c. 107. 1861.

he number of these licences granted in the first year ending the 31st March 1861 as understated. First result of the measure.

	At 10*s.* 6*d.*	At 1*l.* 1*s.*
ber of refreshment house licences granted in London	31	1632
ber in the country	1860	2275
Total number	5798	
	* Duty 3,366*l.*	

ber of wine licences for consumption on the premises	686
ber for consumption off the premises	740
Total number	1426
	* Duty 2,639*l.*

he amount derived from these new licences greatly disappointed expectation. This rtly owing to the terms of the Act imposing the duty on refreshment houses binding o a more limited application of it than we had anticipated. So small an annual ment as 10*s.* 6*d.* or 1*l.* 1*s.*, according as the house is valued under or above 20*l.*, ht, we think, not unreasonably be exacted from every person keeping open a shop in ch refreshments are sold after a certain hour at night, the simple test of liability being sale and the time. Limited application of the Act as regards refreshment houses.

When it is necessary, as at present, to prove that the house is one "of public resort entertainment," in order to bring it within the operation of the Act, it is evident that difficult questions may arise, and that a vast number of shops, in consequence, id the licence altogether.

The total number of refreshment house licences granted in the year ended the 31st rch 1869 was 6,407, being an increase of not more than 10 per cent. in eight years, ittle more than the usual rate of the increase of the population; showing that, under existing conditions, this duty at once attained its full development. Slow increase of the refreshment house licence duty,

The number of licences to sell wine for consumption off the premises has increased n 740 in 1860-61 to 2,706 in 1868-69, and those for consumption on the premises n 686 to 2,974; the increase being 265 per cent. in the former class, and 332 per t. in the latter. but large increase of that for selling wine.

. *Sweets retailers.*—In 1790 a duty of 2*l.* 4*s.* was imposed on persons who sold by ail sweets or British wines. The present duty is 1*l.* 2*s.* 0½*d.*, and is uniform for each the three kingdoms. Not more than two gallons are allowed to be sold at one e, the sale of a larger quantity being permitted only under a dealer's licence at a her rate. The distinction between these and similar licences granted to publicans has erence only to the period of commencement, the former commence in July, the latter, h other publicans licences, in October. Sweets retailers.

5. *Table beer sellers.*—In 1861 a small licence duty of 5*s.* was imposed on the sale of le beer at a price not exceeding 1½*d.* per quart. The sale of such table beer had prior 1830 been permitted without licence. Doubts having arisen as to whether this was prohibited by the first Beerhouse Act 1 Will. 4. c. 64., the continuance of the ctice was sanctioned by Treasury Order of 9 November 1830, and was afterwards ognized by a clause in the Act 3 & 4 Vict. c. 61. Table beer sellers. 24 & 25 Vict. c. 21. 1861.

6. *Retailers of exciseable liquors in packet boats.*—These form a small and somewhat eptional class. The licence, the duty on which is 1*l.* 2*s.* ½*d.*, empowers the holders sell beer, spirits, foreign wine, and tobacco on board the particular vessel for which Packet boats.

Many of these licences have been granted for a portion of the year at reduced rates of duty. Hence the arent discrepancy between their number and the amount of duty.

the license is granted. The only authority necessary for granting the licence is the nomination or approval in writing of the owner or director of the vessel.

Retail brewers.

7. *Retail brewers.*—In 1824 an attempt was made to open in some degree the beer trade, at that time confined to persons licensed by the justices, by permitting brewers to sell strong beer only by retail for consumption elsewhere than on their premises, on payment of a licence duty of 5*l.* 5*s.* (now 5*l.* 10*s.* 3*d.*) The privilege was, however, restricted to those brewers who brewed not less than 16 bushels of malt at one time; and owing to this restriction, and the limited character of the privilege conferred, the number of licences granted of this kind has always been very small, never exceeding a hundred, and amounting last year to not more than 17.

Canteens and Theatres.—Although the licences granted for the sale of exciseable liquors at canteens and theatres are similar to those granted to publicans, and are embraced under the general heads of retailers for consumption on the premises, there are some special regulations applicable to each which it may be desirable to notice.

Canteens.

Canteens.—These places are established for the accommodation of soldiers, and as the requirements of the public service may render it desirable to open a canteen at any time of the year, the magistrates are empowered to grant their licence or certificate at any petty sessions throughout the year, instead of waiting for the annual licensing meeting.

By military regulation, canteen keepers are forbidden to sell spirits; and, in consequence when the rate or rent of the premises is less than 20*l.* they are exempted from payment of the higher rate of licence duty for retailing beer (3*l.* 6*s.* $1\frac{3}{4}d.$) charged on other publicans who do not sell spirits, the duty payable by them in this case being 1*l.* 2*s.* $\frac{1}{2}d.$ For similar reasons they pay only 2*l.* 4*s.* 1*d.* for a licence to sell foreign wine instead of 4*l.* 8*s.* 2*d.* charged on other publicans who do not hold spirit licences.

Theatres.

Theatres.—By 5 and 6 W. 4. c. 39, the usual publicans' licences for the sale of beer, spirits, &c. at any theatre established under a Royal Patent, or theatre or place of public entertainment licensed by the Lord Chamberlain or justices of the peace, may be granted without the usual magisterial authority to keep an inn, &c.

Beer, wine, sweets, and spirit dealers.

8. *Dealers.*—The wholesale licences for dealing in exciseable liquors are usually held together by the same person, and in practice the separate privileges of sale are embodied in one general licence form.

Beer dealers.

Beer dealers.—A licence on beer dealers appears to have been first imposed in 1824. Since 1825 the rate has been uniform. The present duty is 3*l.* 6*s.* $1\frac{3}{4}d.$ a year. As previously stated, less quantities than $4\frac{1}{2}$ gallons or two dozen reputed quart bottles cannot be sold under this licence, but by the Act 26 & 27 Vict. c. 33., a person holding a beer dealer's licence in England and Ireland is allowed to take out an additional licence at a cost of 1*l.* 2*s.* $0\frac{1}{2}d.$, under which he is permitted to sell any quantity, not to be consumed on the premises.

26 & 27 Vict. c. 35. 1863.

Prior to the passing of this Act, a beer dealer could sell less than $4\frac{1}{2}$ gallons only by taking out a licence (in England) under the Beer-house Acts, and the holding of a licence under these Acts prevented him from exercising the cognate trade of a spirit dealer.

Wine dealers.

Wine dealers.—There is no distinction between wine dealers and wine retailers who hold publicans' licences, in respect to any limitation of the quantities sold at one time. The distinction is chiefly, that the latter, possessing the magistrates' authority, can sell for consumption on the premises.

9 Anne c. 23. 1710. 30 G. 2. c. 29. 1757.

Originally imposed as a small stamp duty of 4*s.* in 1710, it was in 1757 increased to 5*l.*, and in 1825 to 10*l.*; the present rate is 10*l.* 10*s.*, and is uniform throughout the three kingdoms.

Sweets dealers.

Sweets dealers.—A duty of 5*l.* was imposed on sweets' dealers in 1784, but was repealed at the time of the repeal of the duty on British wines. In 1860 a licence duty of 5*l.* 5*s.* was reimposed on dealers in sweets or made wines selling in quantities of more than two gallons at a time. This class of traders is very limited, only 123 licences being taken out last year.

Spirit dealers.

Spirit dealers.—A licence duty of 5*l.* a year was first imposed on this class of traders in Great Britain in 1784. The duty was increased to 10*l.*, and made uniform for the three kingdoms in 1825. The present rate is 10*l.* 10*s.*; the licence extends only to the sale of quantities not less than two gallons at one time.

1848, by 11 & 12 Vict. c. 121., licensed dealers in spirits were allowed to take an additional licence to retail foreign liqueurs in quantities not less than a reputed quart bottle, to be consumed off the premises where sold on payment of a duty of 2*l.* 2*s.* This innovation, long resisted by the publicans, was but the prelude to the more important alteration of the law, by which dealers in spirits are allowed to sell spirits of any kind in quantities not less than a quart. In fact, the limitation of the privilege granted in 1848 to foreign liqueurs was forced upon the Government of that day by the powerful influence of the publicans in the House of Commons.

Permission to sell foreign liqueurs in quart bottles granted by 11 & 12 Vict. c. 121. 1848:

The alteration referred to was made in 1861, when the privilege to sell any quantity less than one reputed quart bottle was conceded to spirit dealers on taking out an additional retail licence and payment of 3*l.* 3*s.* This concession, demanded for the sake of the public convenience, had been earnestly advocated by us and by our predecessors in office, and recommended by Committees of both Houses of Parliament. The result has, we believe, been very beneficial, if in no other way, in removing constant temptations to the violation of a law opposed alike to the interests of the revenue, the convenience of the public, and the natural custom and direction of trade.

and extended to the sale in quart bottles of any spirits by 24 & 25 Vict. c. 21, 1861.

Occasional licences to publicans and other retailers.—Another change in the licensing system affecting publicans, though of no importance financially, gave much trouble, both during its passage through the House of Commons and, afterwards, to this department. Under the general licence Act of Geo. IV. a duly licensed publican was authorized to carry on his business in "booths, tents, or other places, at any lawful and accustomed fair or any public races," the licence in any but these specified cases having no validity beyond the limits of the premises for which it was granted.

Occasional licences introduced.

It had long been our practice to give the same privilege to publicans, at various other gatherings of people, when it was clearly for the public convenience, and when sanctioned by the magistrates of the neighbourhood. For this it was thought desirable to obtain the authority of law, and it was proposed that we should have the power of granting occasional licences to persons holding licensed premises as publicans, to enable them to sell exciseable liquors at public dinners, balls, cricket matches, archery meetings, &c. A clause was accordingly introduced in the Inland Revenue Bill of the session of 1862 for that purpose; but, being apparently viewed with some jealousy, it received many alterations restrictive of the liberty which had been previously allowed to publicans, and among other amendments was one which deprived them of the exemption given by the Act of George the Fourth in favour of fairs and races. This however was in a great measure corrected by an Act of the following session.

25 Vict. c. 22. 1862.

Restrictive conditions modified by 26 & 27 Vict. c. 33. 1863.

The Act of 1862 required the payment of a licence duty of five shillings for each day on which an occasional licence was obtained, and the consent in writing of two magistrates. This, in country districts, was found to give great trouble and caused much inconvenience to applicants for these licences, who often had to travel long distances before the necessary magistrates' signatures could be obtained.

25 Vict. c. 22.

The Act of 1863 reduced the licence duty to two shillings and sixpence for each day, authorized the granting of licences on the written consent of only one magistrate, extended the hours of sale under the licence, and restored the exemption of 6 Geo. 4. c. s. 11. in favour of fairs and races. In 1864 the use of these licences was extended to beer and wine retailers, tobacco dealers, and refreshment house keepers, the two former on payment of a duty of 1*s.* a day, and tobacco dealers 4*d.* a day. A magistrate's consent is not required before granting the latter licence.

26 & 27 Vict. c. 33.

Present conditions.

Extension of the system in 1864.

General Regulations.—In regard to the general regulations imposed for the protection of the revenue on these classes of traders we may observe that a very considerable alteration was made in those affecting spirit dealers and retailers in 1848 by the abolition of the stock and permit system.

11 & 12 Vict. c. 121. 1848. Abolition of the stock and permit system.

Up to that time they had been subjected to the periodical visits of the excise officers for the purpose of taking an account of their stock, and had been prohibited from sending spirits to their customers without having obtained from the nearest excise office a permit containing such a description as would identify the spirits and be inapplicable to any subsequent transaction. Irregularities were punishable with penalties and forfeitures; and, although we exercised such a discrimination as to prevent the law from pressing upon those transgressors who were innocent of fraud, much time and trouble were necessarily expended by them in obtaining a remission of the penalties incurred. The system, however, had long been considered an essential part of our securities against illicit traffic in spirits, and it was not without hesitation that we abandoned the survey on the stocks of dealers and retailers, and substituted for the former permit a certificate written by the trader himself.

Ill effects of the system, though a supposed security to the revenue.

Change not detrimental.

Resulting saving to the revenue.

We have had no reason to repent of our concession; on the contrary, it has, without any detriment to the revenue, relieved nearly 90,000 traders from vexatious interference, has effected a saving in our expenditure of 65,000*l.* per annum, and has exempted our officers from a duty which had a bad effect on the character of the service.

Existing regulations of survey on dealers and retailers of spirits.

We still require an account to be kept by these traders of the spirits they receive, and of the quantities exceeding one gallon at a time which they sell, and until a recent period our officers visited them once a quarter at least for the purpose of inspecting their stock books, comparing the entries, and taking up the certificates received with spirits in the intervals of the visits. In July 1868, we felt justified in extending still further the interval of the officers' visits; they do not now necessarily visit these traders for the purposes of inspection, &c., oftener than once in each year.

Extension in 1860 to rectifiers of the system adopted for dealers, &c. in spirits in 1848. 14 & 15 Vict. c. 36.

The system by which the traders prepared and issued their own certificates worked so well in the case of spirit dealers and retailers, that in 1860 it was extended to rectifiers. A considerable saving to the revenue was effected by the change, as there was no longer occasion for the "permit writers," who had been previously paid by the Crown to write permits for these traders.

Revision of the assessments on publicans' licences.

As the duty on publicans' licences varies according to the value of the premises occupied by the person licensed, there is frequently considerable difficulty in assessing it satisfactorily. The re-imposition, however, of the house duty in 1851 enabled us, by adopting that as a standard, to make our charges more uniform than they had been; and the effect of a general revision of the assessments throughout Great Britain was an increase of about 70,000*l.* in the duty received.

A similar revision of the assessments in Ireland in 1868 produced an addition of about 11,000*l.* a year to the revenue.

Observations on the licensing Act of 1869. 32 & 33 Vict. c. 27.

The evils of the indiscriminate licensing of beer houses have long been the subject of complaint, both in towns and in rural districts. An attempt to apply a remedy has been made by an Act of last session, not introduced by the Government, but to some extent sanctioned by them. Its provisions may be briefly described as giving to the magistrates the same discretion as in the case of publicans, as to allowing the sale of beer or wine to be consumed on the premises; and only limiting that absolute discretion, in the case of licences for consumption off the premises, by requiring them to assign as the grounds of refusal the bad character of the applicant or of the house.

APPRAISERS, MEDICINE VENDORS, PAWNBROKERS, PLATE DEALERS, HAWKERS, AND PEDLARS.

Acts relating to Appraisers.

46 Geo. 3. c. 43.
5 & 6 Vict. c. 82.
8 & 9 Vict. c. 76.
24 & 25 Vict. c. 21.
27 & 28 Vict. c. 56.

Medicine Vendors.

42 Geo. 3. c. 56.
44 Geo. 3. c. 98.
52 Geo. 3. c. 120.
55 Geo. 3. c. 184.
27 & 28 Vict. c. 56.

Pawnbrokers.

25 Geo. 3. c. 48.
55 Geo. 3. c. 184.
9 Geo. 4. c. 49.
16 & 17 Vict. c. 59.
17 & 18 Vict. c. 83.
19 & 20 Vict. c. 27.
26 & 27 Vict. c. 56.

Plate Dealers.

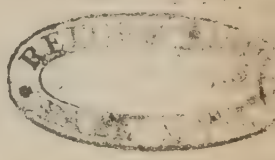
43 Geo. 3. c. 69.
53 Geo. 3. c. 103.
27 & 28 Vict. c. 56.
30 & 31 Vict. c, 90.

Hawkers.

50 Geo. 3. c. 51.
52 Geo. 3. c. 108.
55 Geo. 3. c. 19.
55 Geo. 3. c. 71.
6 Geo. 4. c. 118.
1 & 2 W. 4. c. 22.
5 & 6 W. 4. c. 20.
16 & 17 Vict. c. 59.
22 & 23 Vict. c. 36.
23 & 24 Vict. c. 111.
24 & 25 Vict. c. 21.
27 Vict. c. 18.
27 & 28 Vict. c. 56.
28 & 29 Vict. c. 96.
29 & 30 Vict. c. 64.

Schedule of Duties.

Date when first imposed.	Description of Duty.	Present rates. £	s.	d.
1806.	Appraisers	2	0	0
1785.	Medicine vendors (Great Britain):			
	In London and Edinburgh	2	0	0
	In other cities, boroughs, and corporate towns	0	10	0
	Elsewhere	0	5	0
1785.	Pawnbrokers:			
	In London and Westminster	15	0	0
	Elsewhere	7	10	0
1758.	Plate dealers selling from 2 dwts. to 2 oz. of gold, and 5 dwts. to 30 oz. of silver in one article	2	6	0
1759.	Plate dealers selling 2 oz. gold or 30 oz. of silver and upwards; refiners of gold and silver, and Pawnbrokers who take any articles of gold and silver in pledge	5	15	0
1697.	Hawkers and Pedlars (Great Britain) on foot	2	0	0
	„ „ with one beast of burden	4	0	0
	For each additional beast of burden	4	0	0
	Hawkers (Ireland) on foot	2	2	0
	„ for each servant or horse, &c.	2	2	0



These were formerly Stamp Duties. There being reason to think that they were atly evaded, we, in 1861, placed them under the supervision of the Officers of Excise Branch. In the following year there was an increase of 25 per cent. in the ount of the duty paid. This was so satisfactory that in 1864 it was thought irable that they should be made Excise Duties.

Formerly stamp duties: made excise duties by 27 & 28 Vict. c. 56., 1864.

The result, as shown in the following table has realized our anticipations of the effect ich would be produced.

with satisfactory results.

	Amount of Duty received in the Year ended 31st March, 1861. £	1869. £
Medicine Vendors	5,384	6,842
Pawnbrokers	26,512	33,067
Plate Dealers	20,857	29,716
Hawkers	37,624	52,095
Total	90,377	121,720

It may be observed in reference to the foregoing comparison that in June 1861 the ies on Hawkers' Licences were considerably reduced, and that in 1862 there was a ther reduction on one class of them. The present rates, imposed in 1864 are, for eat Britain, about half those which were in force in 1861, the rates in Ireland naining the same.

Hawkers 24 & 25 Vict. c. 21. 25 Vict. c. 22. 27 Vict. c. 18.

It is somewhat singular that, although the rates for these licences are lower in Ireland n in Great Britain, only 122 were taken out there last year as against 19,064 in gland, and 1,554 in Scotland.

Small number of hawkers in Ireland.

Hawkers licences may now be taken out for half-yearly periods at half the annual rates.

The terms of the old Act relating to Plate Licences being such as to leave it open to ubt whether a licence was required for each shop, in cases where one person or persons partnership had several, a clause was introduced in the Act 30 & 31 Vict. c. 90. uiring licences to be taken out for every house, shop, or place in which the trade or siness of a dealer in plate is carried on. This was clearly the intention of the original t.

Plate dealers 31 G. 2. c. 32. 30 & 31 Vict. c. 90.

HOUSE AGENTS.

24 & 25 Vict. c. 21. | 27 & 28 Vict. c. 56.

Introduction of the duty on house agents in 1861.

In 1861 a licence duty of 2*l.* per annum was imposed upon House Agents, who, not being either Appraisers or Auctioneers, let furnished houses at rents exceeding 25*l.* a year. Originally a Stamp Duty, it was, in 1864, with other stamp licence duties, transferred to the Excise. Although applying to a class of persons who are not necessarily Appraisers one licence is common to both, and we have no accounts which show the number of persons liable to the licence who act as House Agents only. From the increase in the number of "Appraisers' and House Agents'" Licences issued after the imposition of the new duty, as compared with the number of "Appraisers'" Licences granted previously, it is presumed that there are about 1,500 House Agents who pay this duty.

Probable number of house agents.

GAME CERTIFICATES.

Acts relating to Game Certificates.

1 & 2 W. 4. c. 32.	23 & 24 Vict. c. 90.
2 & 3 Vict. c. 35.	23 & 24 Vict. c. 113.
5 & 6 Vict. c. 81.	24 & 25 Vict. c. 91.
11 & 12 Vict. c. 29.	28 Vict. c. 2.
11 & 12 Vict. c. 30.	

Great Britain.

This duty, originally a stamp duty, commenced in Great Britain in 1784, when the charge was 2*l.* 2*s.* for persons duly qualified to kill game, and 10*s.* 6*d.* each for gamekeepers.

Changes of rates.

The amounts were increased in 1791. In 1808 it was transferred to the assessed taxes, and in 1812 the rates were again increased to 3*l.* 13*s.* 6*d.* for persons using a dog or gun to kill game, and 1*l.* 5*s.* for gamekeepers being assessed servants. In 1831 a duty of 2*l.* was imposed upon persons selling game.

1860. 23 & 24 Vict. c. 90.

These duties were continued until 1860, when they were transferred to the Excise Revenue, and the duty on a licence to kill game was fixed at 3*l.* for the whole year, and 2*l.* for any period between April and 31st October; or between 1st November and April, while 2*l.* was charged for a year's licence to an assessed gamekeeper, or for a licence to deal in game.

Ireland. 40 G. 3. c. 10, 1800. 50 G. 3. c. 56. 5 & 6 Vict. c. 81.

In Ireland the duty was first levied as a Stamp Duty on the certificate. This, at the time of the Act of Union, amounted to 2*l.* 5*s.* 6*d.* In 1816 the duty was increased to 3*l.* 3*s.* on all persons killing game, whether gamekeepers or otherwise. In 1842 it was transferred to the Excise Revenue, and in 1860 the duties were made uniform for the whole of the United Kingdom.

Advertisements in newspapers discontinued, printed lists being circulated instead.

Your Lordships are aware that since the law no longer requires persons to take out their licences in the parish to which they belong, we have discontinued the advertisements in the local newspapers containing the names of the holders of licences. Instead of this we for some years caused printed lists of licensed persons in each excise collection to be kept for inspection in all the offices in which licences are issued, and to be given to any one applying for them. The saving thus effected amounted to 3,000*l.*, and we had no reason to think that any less degree of protection was afforded to the Revenue by this than by the former method of publication.

Arrangement recently adopted of one general list for the United Kingdom.

We have recently thought it more desirable that, instead of being printed separately for each excise collection, the names of the persons who take out Game Licences should be comprised in one list for the United Kingdom, and be printed in London; copies being furnished gratuitously to public Institutions, Clubs, Libraries, and such other places as may afford facilities for public reference.

As this arrangement was not adopted until October 1869, we are unable at present to say how far it has been found to be effective in actual practice.

The duty for Game Licences in the year ended the 31st March 1861, being that in which the rates of duty were reduced, and the licences transferred to the Excise, amounted to 129,841*l.*, and for the year ended the 31st March 1869 to 168,448*l.* The increase, amounting to 30 per cent., in the intervening period, is so far satisfactory, but we regret to say that the evasion of this duty is very general, even among those who, from their station in life, should be the first to discountenance such a violation of the law. The penalties attaching to pursuit of game without a certificate are made use of largely to punish poachers, and we have no lack of informations against that class of

General evasion of this duty even by persons of superior social rank.

-ons ; but although we know as a fact that vast numbers of the better classes -t without certificates, we rarely obtain the evidence necessary for proceedings against m.

DOG LICENCES.

30 Vict. c. 5. and 32 & 33 Vict. c. 14.

The Act which transferred the duty on Dogs from the Assessed Taxes to the Excise s passed in March 1867. 30 Vict. c. 5.

The changes in the law were, first, a reduction of the duty for each Dog from 12*s.* to ; secondly, the abolition of the exemption of Dogs used in tending or driving cattle sheep; and, thirdly, the collection of the duty by means of a licence for each Dog, ler the management of the Officers of Excise, instead of an assessment made by the sons appointed by the District Commissioners of Taxes for each parish. Changes in the law in 1867.

t is this last change which is the most important, both in its actual effect upon the ection of the tax, and in the confirmation which it affords of the view which we have ays taken of the inefficiency of the system by which the Assessed Taxes were ied.

The following extract from our Eleventh Report (1866–7) shows the immediate result the change, and the circumstances under which those results were attained. Extract from our 11th Report on the immediate effect of the change.

'A return showing upwards of 400,000 more dogs licensed in eight months of 1867 han were assessed in the year 1866; scarcely requires comment. Even, after making a liberal allowance for the number of dogs previously exempted, there can be no loubt that the 'local knowledge' of the parochial assessors, on which so much reliance s placed, has failed to discover the existence of many hundred thousand dogs which the new system of collection has brought into charge."

'Something may, no doubt, be said in extenuation of the apparent culpability or nefficiency of these local assessors, but, to whatever extent their failure may be excusable, to that extent precisely must the *system* of levying the Assessed Taxes be condemned. Upon this point, however, we have so often and so strongly expressed our opinion that it would be idle to repeat it."

'We have received the most valuable assistance in the collection of this duty from the county police throughout the country, and we are largely indebted to them for such success as has been achieved. But we are well aware that much remains to be done in order to reap the full benefit of the powers which Parliament has conferred upon us, and large numbers of dogs are still to be added to those which we have succeeded in charging. It must be borne in mind that the collection of a duty of this kind by means of a licence is a complete novelty in practice, and it cannot be surprising if the machinery devised for effecting it does not at first work with perfect accuracy and smoothness."

In the last year of the collection of the duty as an assessed tax at the higher rate, the mber of dogs brought to charge was 394,837. From 6th April to 31st December 67, being the first period under the new mode of charge, the number was 828,341. In year ended 31st December 1868, 907,488, and in the year ended the 31st December 69, 1,007,241. Progressive increase in the number of dogs brought to charge.

A statement of all the Excise Licence Duties, the rates of duty, the number nted, and the amount of duty received for each kind, will be found in the Volume Tables.

ADULTERATION.

TOBACCO.

5 & 6 W. 4. c. 93. | 26 Vict. c. 27.

Besides securing a licence duty for the manufacture and sale of this article, we have e still more important task of preventing its adulteration; and to this object the ghest skill in our Laboratory is constantly directed. Frauds.

The adulterants that it is practicable to use are so varied, and the inducements to mmit fraud are so great, that it is only by well-directed and sustained efforts that uds on the tobacco revenue can be prevented.

Adulterants used.

The illicit ingredients that have commonly been found present in tobacco comprise the leaves of various plants and trees, sugar, liquorice, starch, colouring matter, gum, and various inorganic salts.

From the certainty with which the leaves of plants and trees can be detected by the aid of the microscope, this form of adulteration has been almost entirely suppressed: and from the fact that gum and the inorganic salts cannot be largely used without deteriorating the quality of the tobacco, these substances are now seldom used. The

Sugar and liquorice.

illicit materials which tobacco manufacturers appear most tempted to resort to are sugar, liquorice, starch, and colouring matter, particularly the two first named, for not only can sugar and liquorice be used in large proportions without injury to the tobacco, but they so modify its flavour as to give it the character of foreign cavendish, so much valued in this country.

Several important detections of the use of starch and sugar have been made during the last few years.

Starch,

In the early part of 1868 information reached this office that Irish roll tobacco was sold to dealers in England at a very low price; samples of this tobacco were also forwarded, and on being carefully examined the leaves were found to be coated with starch, which had been coloured to resemble tobacco, and thus fitted to escape detection, so that the discovery could only be made by very careful manipulation and the aid of a good microscope. As soon as this was ascertained, Officers qualified to make the necessary examination were despatched to inspect the stocks of suspected traders, and their labours resulted in

largely used in Ireland in 1868.

tracing the act of adulteration to six manufacturers in Ireland, in whose premises they found and seized upwards of 28,000 pounds of adulterated tobacco. In addition to this, nearly 4,000 pounds more were found in the possession of 26 dealers in England and 6 in Scotland.

Besides the forfeiture of the tobacco, we considered it right to take legal proceedings for penalties against each of the persons implicated, and thus expose the fraud by bringing it before the magistrates in the respective localities.

Penalties recovered.

The net penalties recovered were 1,267*l.* 10*s.*, and the duty on the tobacco forfeited may be estimated at 4,000*l.*

SNUFF.

5 & 6 W. 4. c. 93.	26 Vict. c. 7.	30 & 31 Vict. c. 90.

Adulterants.

In snuff, the adulterants most generally found, are various woods, starches, ochres, peat-moss, and lime. The only ingredient of a deleterious character which has been noticed is chromate of lead, but no instance of its use has been discovered for the last 15 years.

Lime.

For some years past, indeed, lime has been nearly the only adulterant which has been in general use. Considerable difficulty was experienced in suppressing the use of it owing

Defect in the law as to lime-water.

to the state of the law with regard to the use of lime-water, which was expressly permitted without the necessary precaution of so defining lime water as to make it illegal to introduce under that name large quantities of lime undissolved.

Remedied by 30 & 31 Vict. c. 90. 1867.

This defect in the law was remedied in the year 1867 by the Act 30 & 31 Vict. c. 90. In section 19 it is enacted that no snuff shall contain more than 13 per cent. of lime and magnesia; or if a sample of the tobacco or stalks from which the snuff shall have been made can be procured for comparison, then in such case the proportion of lime and magnesia present must not exceed by more than one per cent. the quantity thereof naturally contained in the tobacco or stalks.

Since the passing of this Act, no instance in which an excessive quantity of lime has been used in the manufacture of snuff has been detected.

TEA.

11 Geo. 4. c. 30.	4 Geo. 2. c. 14.	17 Geo. 3. c. 29.

Tea an article much adulterated.

At one time there were probably few articles so generally adulterated as tea, and although the reduction of the duty has in some degree diminished the temptation to resort to the practice, we fear, that it is by no means extinct. Our knowledge of it, however, is confined to cases which accident brings under our notice, the duty being

Not regularly under our inspection.

under the management of the Customs, and our Officers, since the repeal of the licence to deal in tea, having no more business with tea dealers than with any other vendors of articles of food.

Adulteration in China.

The difficulty is much augmented by the fact that a great portion of the adulteration is effected before importation, and as we understand that the Officers of Customs have no power to refuse to admit the tea for home consumption when the duty is paid, whatever may be their suspicions, or even their certainty as to its spurious quality, it becomes a

y nice question whether our Officers, though armed by law with authority to prosecute person who sells it, can properly interfere. Yet it is to be apprehended that if it e announced that any adulteration would meet with impunity if effected before the be produced to the Customs Officers for admission to consumption in this country practice would be greatly encouraged, while on the other hand it can scarcely be bted that a determined stand made against the introduction of the vile and sometimes ious compositions which the Chinese prepare as our beverage would not be long working a reform in the habits of the tea merchants in that acute and ingenious ion.

Adulterants in China;

The adulterating substances used by the Chinese are; in green tea, gum, indigo, ssian blue, silica, &c.; and in black tea, fine twigs, and very frequently considerable ntities of small fragments of quartz, blackened by plumbago. The adulterations ctised in this country consisted in drying and colouring the leaves of various shrubs l trees, as well as exhausted tea leaves, to resemble green or black tea as required.

in this country.

Early legislation on this subject. 1724.

The home manufactures of spurious tea and the sophistication of tea after importation pear to have engaged the attention of the Legislature at a time when the use of tea s comparatively very limited. The first Act on this subject now in force is that of the h year of George the First (1724). The next Act is in the 4th year of George the ond. It recites that "several ill-disposed persons do frequently dye, fabricate, or manufacture very great quantities of sloe leaves, liquorish leaves, and leaves of tea hat have been before used, or the leaves of other trees, shrubs, or plants, in imitation of tea, and do likewise, mix, colour, stain, and dye such leaves, and likewise tea, with terra japonica, sugar, molasses, clay, logwood, and with other ingredients."

17 Geo. 3. c. 29.

But it was in the reign of George the Third that the evil appears to have reached its ximum, for surely nothing which occurs in the present day can be compared to the uries inflicted on the kingdom by the manufacture of spurious tea, as they are emnly recorded by the Lords and Commons in Parliament assembled in the preamble an Act of the 17th year of the reign of George the Third.

Preamble to the Act.

After quoting the previous Act, the Statute continues thus, "And whereas great quantities of sloe leaves, and leaves of ash, elder, and other trees, shrubs, and plants are dyed, fabricated, and manufactured, in imitation of tea, and such evil practices are increased to a very great degree, *to the injury and destruction of great quantities of timber, woods, and underwoods*, the prejudice of the health of His Majesty's subjects, the diminution of the revenue, the ruin of the fair trader, and the encouragement of idleness: Be it enacted," &c.

Modern modes of adulteration.

The progress of science has preserved the forest trees of England from annihilation. stead of the ruder process of substituting the British for the Chinese leaf, our modern dealers have recourse to pigments which revive, to outward appearance, the exhausted gs of the genuine article. Prussian blue and a little gum give what is called a facing" to black tea; and there are materials not, it is to be feared, of so innocent nature by which black tea is converted into green. This latter practice appears to be general as to have become a regular and recognized part of tea dealers' business; d it is not a little amusing to see how entirely unconscious they are of the real purport their acts. They write to us that they doubt whether it can be contrary to any tutory provisions to convert black tea into green; that if this really be the case, they st of course give up the practice, but that they hope to find that our Officers are staken in so informing them, as it will be extremely inconvenient to them, and a great terference with their trade. We fear that we may be open to the reproach of having parted from the calmness of official style and phraseology in pointing out to some of ese gentlemen in our replies, that there is another law, besides that in the statute book, hich they had somewhat contravened.

Conversion of black tea into green.

Insensibility of traders to the impropriety of the practice.

Strange sample of this.

Nothing can better show the state of feeling upon this subject among the dealers an the following letter from one of them, which we present, without comment, in its enuine simplicity:—

"To the Commissioners of Inland Revenue.

Gentlemen, "London, 29th April 1862.

"A scarcity of green tea having taken place, while we have an abundant supply of black tea, this season, I shall be much obliged by a reply to the following questions;—

"Is it legally right to stain black tea, green, or vice versâ, by such staining there being no increase in the weight, such tea having duly paid the legitimate duty?

"Your most obedient Servant,

———————."

1869.

We have lately had a case under consideration, which shows how grievously the poorer classes are defrauded in the article of tea. The detection was made in the north-east of London.

Frauds in London.

It appears that the proprietors of some of the docks and wharves in London where tea is bonded have been in the habit of permitting the sweepings of the warehouses to be removed by certain persons who at one time were paid for taking them away, but who latterly, in consequence of the demand for such sweepings, have had to pay for them.

Tea dust.

These sweepings were subsequently picked and sifted, and considerable quantities of impure tea were obtained, for which a ready market was found as "tea dust" at from 8*d.* to 1*s.* 4*d.* per lb.

Analysis.

Samples of this tea being sent to our laboratory for analysis, produced the following Report from Mr. Phillips :—

The tea bought at 8*d.* per lb. consists of small fragments of tea leaf, pine and other woods, a trace of starch, and 24·39 per cent. of sand.

That purchased at 1*s.* per lb. consists of fragments of tea leaf, pine and other woods, a trace of starch, and 10·92 per cent. of sand.

The sample purchased at 1*s.* 4*d.* per lb. consists of a mixture of green and black tea, bits of wood, and 6·69 per cent. of sand.

Second series of Samples.

No. 1 contains about 60 per cent. of tea leaves, 12 per cent. of birch and other wood, lime and broken nails 20 per cent.; and the difference is other inorganic matter and insects.

No. 2 is a fine powder and contains 31 per cent. of inorganic matter, of which 3.79 per cent. is oxide of iron. It also contains organic matter other than tea, which I estimate at not less than 20 per cent. and the tea itself at 49 per cent.

No. 3 contains of Sesqui-oxide of iron - - - 13·79 per cent.
Wood - - - - - 12·16 „
Inorganic matter other than iron - - 12·38 „

It also contains other impurities.

This sample appeared to be in a state of decomposition, emitting a fœtid odour, and was found to contain a number of dead insects.

AGRICULTURAL AND LIVE STOCK STATISTICS.

Collected by officers of this Board.

In the year 1866 the surveying officers of this department, in both the Excise and Tax branches, were employed for the Board of Trade in collecting the statistics of live stock and of agricultural crops in Great Britain. The operations in each case were on a very extensive scale, and were conducted in a manner which gave satisfaction to the Board of Trade, and reflected credit on the officers.

In the succeeding years the surveying officers of the Excise Department have collected the statistics both of live stock and agricultural crops.

Reluctance of landowners in England to give information; otherwise in Scotland.

The reluctance, and even refusal, in many instances of landowners in England to afford the information respecting acreage of crops, which the Government desired to have, occasioned much trouble, but we are not aware of the reasons by which they were actuated. Neither can we give any explanation of the difference between the Scotch and English landowners in their view of these statistics; but it is remarkable that in Scotland the utmost facility was afforded to our officers for the acquisition of the necessary information.

STAMPS.

Mode of Collection of the Duty.

Distribution and sale.

The distribution of stamps is effected by sale at the head offices in London, nburgh, and Dublin, and through the Distributors, Sub-distributors, and Licensed ndors of Stamps.

Where made.

All Adhesive Stamps are made in London, and also almost all the Impressed Stamps Great Britain, with the exception of Newspaper Stamps, which are also impressed London and Manchester and Edinburgh. At the latter place also are impressed Penny Inland Edinburgh : venue Stamps, all descriptions of unappropriated stamps from 3*d.* to 200*l.*, Companies gistration Fee Stamps, and Counterpart, Adjudication, and Penalty Stamps. All Impressed Stamps, including Newspaper Stamps, used in Ireland are struck in Dublin. blin. Till the assimilation of the Stamp Duties in 1842 there were special rates of y for instruments executed in Ireland, thus necessitating a stamping department in t country.

The general arrangements of the Stamping and Warehouse Departments in Edinburgh Dublin are the same as prevail at this office.

How supplied at the chief office.

The supply of stamps to the public at this office is divided into two branches, viz., The sale of adhesive stamps, and of stamped paper and parchment ; 2. the impression tamps on executed and unexecuted documents, and on paper and parchment pro- ed by the public.

Sale of adhesive stamps by Registrar of Licences.

The sale of stamps is conducted in the office of the Registrar of Licences. Purchasers of stamps fill up the proper warrant and then pay the money to the ceiver General's Clerk, and after the warrant has been controlled by the Accountant Controller General's Clerk the stamps are given out from the stock of the gistrar.

The Registrar draws for his stock on the Warehouse-keeper, who makes out a warrant invoice. The warrant is sent to the Accountant and Controller General, by whom s attested, and a charge raised against the Registrar. The warrant is then returned he Warehouse-keeper, who sends the goods with the invoice to the Registrar, by whom ceipt is given for the goods, upon which the Warehouse-keeper is credited with the ds delivered.

The Registrar's stock is taken half-yearly by one of the Inspectors.

Impressed stamps : how obtained.

Persons who require stamps to be impressed on unexecuted documents or on parchment paper provided by themselves have to fill up a "warrant," i.e., a statement of the ure, number, and value of the stamps required. Convenient forms are provided in

Control.

office, the warrants are examined by the Clerks of the Accountant and Controller neral, who enter the amounts in their books, thus raising a charge against the Receiver neral which, in common with all other receipts for stamp duties, is balanced daily.

Receipt ticket.

The Clerk who controls the warrant attaches to it a "Receipt Ticket," and hands it to oy to convey to the Receiver General's Clerk, to whom the money is to be paid.

It will be observed that a precaution is here taken against fraudulent alteration of the al of the warrant after it has passed the Controller.

Delivering-in Room.

The applicant, after paying the money, takes his goods to the "Delivering-in Room," l waits for the appearance of his warrant, which is passed down by the Receiver neral's Clerk.

Upon the warrant arriving he delivers up his goods, and the "Receipt Ticket" ich shows the amount of duty paid, and the description of stamps required is given him, and he must produce it when he applies for the stamped goods, and sign on it name borne on the warrant. When applicants require executed instruments to be Executed instruments. mped they have, in addition to making out the usual warrant, to determine the value the stamp to be impressed, which has to be legibly marked on the particular place ere the stamp is to be put; the deed is then presented to one of the Clerks of the countant and Controller General, who sees, 1st, that the deed is of such a nature as admit of its being stamped at all or without a special application through the Solici- r's Office ; 2d. that the date has not been written on an erasure or been altered, or, so, that satisfactory proof is given, either by attestation or recital, that the document d been signed by the first executing party within the two months allowed by the ard, or in the case of agreements under hand within fourteen days after date; 3d. at the value of the stamp required is marked on the deed as before stated ; 4th. when dorsements are required to be stamped that duty has been paid upon the original ed as also upon any prior endorsements.

Agreements. In the case of 6*d.* Agreement Stamps, when the number required does not exceed 2 the mode of procedure is very simple. If the stamps are required to be impressed on unexecuted documents, or plain paper, the money is paid to a stamper stationed in the room in which documents are examined, who at once impresses the stamps; if the document is executed the initials of the Accountant and Controller General's Clerk, who sits in the same room, are required as a certificate that it has been executed within 14 days, &c. The number of stamps impressed by this machine is recorded by a "Tell Tale," and the work and money are checked at the end of the day and the money brought to account.

Stamping room. Telling-in. We have before stated that goods for stamping are left by the public in the "Delivering-in Room;" from this room they are passed to the Stamping Department where they are sorted and examined to see that they agree with the accompanying warrant, and that they are suitable both in character and quality to receive the stamps paid for. The goods are then taken to the Superintendent of Tables, who distributes the work; the parchments pass to the Escutcheon table, where pieces of blue paper for receiving the impressions of the dies, and called escutcheons, are attached to them by means of paste and loops of lead foil, which latter take part of the impressions. They

Telling-out. are then stamped and sent with the warrants into the "Telling-out Room," where they are examined to see that the impressions are good, and their correctness is then tested by the making out of a fresh account from the stamps themselves by a person who does

Registrar of Warrants. not see the warrant. This account is handed to the Registrar of Warrants' Clerk, by whom the entries are compared with the warrant, and if found to agree the goods are at once passed on to the Delivering-out Room.

Supply for warehouse and for distributors. Parchment and paper furnished by the Stationery Office for the supply of the Warehouse-keeper and the Distributors, and blank forms, &c. sent up by these latter officers to be stamped, are received in the Stamping Department from the Warehouse-keeper. They are stamped under the same general arrangements as the goods brought by the public, excepting that instead of a cash payment a charge is raised in the Accountant and Controller General's Books against the Warehouse-keeper or Distributor, as the case may be, and the goods, when completed, are conveyed direct from the Telling-out Room to the Warehouse Department instead of passing through the Delivering-out Room.

Warehouse. In the warehouse is kept a stock of stamped paper and parchment and adhesive stamps. The stock-taking is half-yearly, by an Inspector.

Distributors' stocks. Distributors, &c. draw upon this office for supplies of stamps. Upon receipt of a requisition the Warehouse-keeper makes out an invoice for the stamps he has in stock, and when required, a stamping warrant and corresponding invoice for such stamps as he has not in stock. The invoice of stamps from stock and the stamping warrant are then sent to the Accountant and Controller General's Department, where a charge is raised against the Distributor; the warrant and invoice are then returned to the Warehouse-keeper, who sends the necessary paper, &c. with the warrant to the stamping room, and upon the paper, &c. being returned to him, despatches it to the Distributor, together with the invoice, which latter document the Distributor returns by the next post to the Warehouse-keeper, with his receipt annexed if the stamps are found to correspond with the invoice.

When the stamps required by the Warehouse-keeper are adhesive the warrant is sent to the Contractor for printing these stamps, the necessary paper being also delivered to him, and when he has printed the stamps they are sent to the perforating room here, and after having been perforated are delivered to the Warehouse-keeper.

Distributors.

How appointed. Their duties. These officers are appointed by the Lords of the Treasury, and their duty is to keep on hand a sufficient stock of stamps to meet the requirements of the public, to receive claims for the allowance of spoiled stamps, and to transmit the claim and the stamps to the head office, to receive Legacy and Succession Duty Accounts, and duties, and transmit them to the head office, to make repayments of Income Tax, and to inquire as to the existence of any frauds or evasions under the different heads of Stamp Revenue and to report them to the Chief Office.

Paid by poundage. Distributors are paid by poundage (excepting in Scotland where the Distributor is also Collector of Taxes and is paid a fixed salary) at the rate of 1*l.* per cent. on Postage Labels and Probate and Administration Stamps, and at rates varying from 1*l.* 10*s.* to 8*l.* per cent. on the sale of General and Bankruptcy Stamps.

How supplied with stamps. The Distributor is supplied with stocks of Adhesive and Impressed Stamps from the head offices in London, Edinburgh, or Dublin.

He has to give security in a bond with two sureties in one third the amount of his Security.
rly remittances. He is directed to remit monthly, and whenever he has 100*l.* in his Remittances.
ds. Any payment made for Probate, Legacy, or Succession duty of 10*l.* or upwards
o be remitted immediately. The remittances may be made in cash or post office
ers, or by payment into a branch of the Bank of England to the credit of the
eiver General, or by draft or bill drawn upon a London banker to the order of
Receiver General. He is only allowed to retain sufficient money in hand to make
ayments on the warrants in his possession, and if the amount exceeds 10*l.* he has
explain the cause of retention. He is required to enter all his transactions daily, Accounts.
to make up his accounts quarterly, and transmit them to the Accountant and
troller General, within seven days after the termination of the quarter. His stock Stock-
aken quarterly by one of the permanent officers of the Department. taking.

mpressed Stamps for deeds are marked before being despatched from this Office with District
name of the district to which they are consigned; in addition to this the Head mark.
tributor marks similarly such part of his stock as he forwards to his Sub-distributors.

Sub-distributors are likewise appointed by the Lords of the Treasury, excepting Sub-Distri-
n the emoluments are of small value, when the Head Distributor appoints. Sub- butors.
tributors obtain their supplies from the Head Distributor, and are allowed poundage
ying from 2*l.* to 8*l.* per cent. on General and Bankruptcy Stamps, and at the rate of
per cent. on Probate and Administration Stamps.

The only documents which Distributors are allowed to receive from the public for Documents
purpose of being sent to this Office for stamping are "agreements under hand only, which Dis-
rgeable with the stamp duty of 6*d.*," "agreements for leases for a term not exceeding tributors
en years, where the duty payable shall not exceed 2*s.* 6*d.*," and "charter-parties." transmit to
this office for
stamping.

Licenced Vendors.

Licences to vend stamps are granted by this Board, and by Distributors of Stamps. Licenced
The applicant is required to give two references as to respectability, and also to enter vendors.
a personal bond in the sum of 100*l.* as a guarantee against selling forged stamps.
can obtain his supply of stamps from this office from a Distributor or other licenced How sup-
dor. plied.

No charge is made either for the licence or the bond.

Allowance of Spoiled Stamps.

Under regulations contained in various Acts, beginning with the 5 Geo. III. c. 46, we Spoiled
authorized to cancel and make allowance for stamps which have been inadvertently stamps.
iled or rendered useless for their intended purpose, or which have become so by
ration of the law or otherwise, as well as stamps on instruments which, before they
e had any operation, have proved insufficient, or unfit or void in law, &c., or for which
ne other instrument has been substituted.

The amount of labour which this provision entails upon this Department is very Number of
siderable, the number of claims passed during the year having exceeded 13,000, claims.
ounting in value to 45,500*l.*

In London these allowances are made at this office on Tuesdays and Thursdays Offices at
ween the hours of 12 and 2, and on Saturdays between 10 and 12, and at Great which allow-
nchester Street Buildings in the City every day, except Saturday, from 11 till ance is made
o'clock. in London,

The number of Provincial Towns in which allowance could be obtained through the in the coun-
al Distributor was limited to 25 up to the year 1854, but from that time they were try.
dually increased, and we have now authorized 450 of our Distributors to receive these
ims free of any expense to the claimants.

In order to obtain allowance the person to whom the stamp belongs must attend at the Mode of pro-
per office, and make affidavit in an established form. If the circumstances are such ceeding in
to entitle him to allowance the Examiner in London gives him a ticket, on the London:
oduction of which in the Stamping Room a stamp or stamps of equal value are
tainable.

When the affidavit is made before a Distributor in the country the useless stamps are in the
ged with him for transmission to the Examiner in London, and if the allowance be country.
proved by that officer, a warrant is sent to the Distributor to deliver to the claimant

new stamps. In all cases the value of the stamps only is allowed, the loss of the value of the parchment or paper being borne by the claimant.

Precautions against fraud.

Great precautions are taken in order to preclude the possibility of any stamp in respect of which the duty has been allowed, being retained for use, or larger amounts being allowed than the value of the stamps produced. Besides other checks which it is unnecessary to explain in detail, every stamp "allowed" is cancelled or destroyed in the presence of a member of this Board, who certifies to that fact in his warrant authorizing the issue of fresh stamps. Authority is given to our Principal Officer at Edinburgh and also at Dublin to receive and deal with claims for allowance of stamps produced at their offices respectively.

The facilities which are thus afforded for obtaining the allowance, combined with those for the purchase of stamps throughout the kingdom, leave no excuse for engrossing deeds &c. on unstamped paper or parchment; the plea, formerly urged, that it would be unsafe to put on the stamp until the completion of the transaction being now no longer tenable.

Net receipt.

The Revenue from the various duties comprised under the denomination of "Stamps" amounted, in the year ending 31st March 1869, to 9,227,906*l.*, as shown in the following table:

	Year ended 31st March.		Increase.	Decrease.
	1868.	1869.		
	£	£	£	£
Deeds and other Instruments	1,602,194	1,572,571	—	29,623
Bills of Exchange and Promissory Notes	690,440	695,438	4,998	—
Bankers' Notes	1,356	1,762	406	—
Composition for Bankers' Bills and Notes	128,999	129,952	953	—
Receipts, Drafts and other 1*d.* Inland Revenue Stamps	562,547	567,456	4,909	—
Probates of Wills and Letters of Administration and Testamentary Inventories	1,635,836	1,591,728	—	44,108
Legacy and Succession Duty	2,882,747	2,769,711	—	113,036
Fire Insurances	974,019	1,018,654	44,635	—
Marine Insurances	163,222	79,637	—	83,585
Patent Medicines	59,814	63,954	4,140	—
Cards	9,214	10,174	960	—
Licences and Certificates	131,948	133,515	1,567	—
Gold and Silver Plate Duty	60,068	57,482	—	2,586
Newspapers	115,778	111,514	—	4,264
Patents for Inventions	117,742	119,330	1,588	—
Probate Court Fee Stamps	137,843	135,575	—	2,268
Admiralty „ „	10,953	8,576	—	2,377
Divorce and Matrimonial Causes Fee Stamps	2,526	2,795	269	—
Land Registry Fee Stamps	1,254	1,479	225	—
Common Law Court Fee Stamps	112,080	90,454	—	21,626
Law, Equity, Exchequer, and Chancery Fund (Ireland)	33,479	30,320	—	3,159
Registration of Deeds Fee Stamps (Ireland)	11,769	10,772	—	997
Companies Registration Fee Stamps	7,655	7,447	—	208
Record of Title Fee Stamps (Ireland)	74	63	—	11
Chancery Fee Fund Stamps (Ireland)	7,453	15,370	7,917	—
Public Record Fee Stamps	—	581	581	—
Copyhold, Inclosure, and Tithe Commission Fee Stamps	—	1,596	1,596	—
	9,461,010	9,227,906	74,744	307,848
	Net Decrease £233,104			

Explanation of decrease in Legacy duty:

The distinguishing feature of this account is the large number of decreases, only one of which, Marine Insurance, is caused by reduction of duty. The decrease in Legacy duty is more apparent than real, as the receipt in the preceding year was unusually high, owing no doubt to payments being held over from the year 1866–7 in consequence of the general commercial panic. The year's receipt in fact exceeds by 240,000*l.* the average of the last five years. The receipt from Probate duty, although 44,108*l.* less than that of the year 1867–8, is still, by 27,000*l.*, in excess of the average of the five preceding years.

in deeds, &c.:

The decrease in Deeds and other Instruments is no doubt owing to the depression which prevailed in trade.

he operation of the "County Courts Admiralty Jurisdiction Act, 1868," accounts he decrease under the head of Admiralty stamps. Under that Act, when the pro- ings are in the County Court, the fees, instead of being paid by means of stamps brought to account as revenue, are received in money for the behoof of the Officers e Court. in Admiralty stamps :

he large decrease in the Common Law Court Fee stamps is owing in a great measure ie operation of the last County Court Act withdrawing business from the courts at tminster, and partly to the commercial depression in the country generally. in Common Law Court Fee stamps.

DEEDS AND OTHER INSTRUMENTS.

vast number of alterations have been made in the stamp duties on the various iments classed under the above heading, since the commencement of our annual rts, but it would answer no good purpose to give a list of them, more especially when ire introducing a Bill for the consolidation of the existing enactments, which, if it ome law, will present, in an intelligible form, a complete view of this branch of our nue. Detailed notice unnecessary in consequence of intended consolidation of Stamp Acts.

'he Bill has been prepared with great care, and at no inconsiderable expense of time labour, by our Solicitor, Mr. Melvill. As the Bill professes to be a consolidation, indeed had its origin in the demand of the Statute Law Revision Commissioners for stance in their work, it has been incumbent on Mr. Melvill to make as little alteration ne former law as possible. Some alteration was quite unavoidable. So numerous e been the patchings of the original Acts and so many hands have been busy with work, whenever any stamp duties have been before the House of Commons, that n the various clauses relating to one subject are brought together from the several s in which they are dispersed, it frequently happens that mere juxta-position is cient to demonstrate their incongruity. In such cases amendment is a matter of ssity. In a few cases, in addition, a very obvious and long called for reform has n introduced, but, as we said before, the main object is to bring into one Act the ting law, and the temptation to remodel the stamp duties has been steadily resisted. The nature of the proposed measure.

BILLS OF EXCHANGE AND PROMISSORY NOTES.

The alteration in the duties on inland bills of exchange, which was made in 1854, e considerable relief to the trading community, by reduction and simplification of the le of duties, more especially of those applicable to bills for small amounts; and hough the loss of the revenue by the alteration was very considerable, being nearly ,000*l.*, on the other hand, the new duties on foreign bills brought in a sum of 168,327*l.* he Exchequer, more than twice the amount which was expected. Before this period only foreign bills liable to duty were those drawn in the United Kingdom and payable of it. The new duties, the levying of which was made practicable by the application an adhesive stamp, were imposed upon bills drawn out of, but payable within the ited Kingdom, and bills drawn and payable out of the Kingdom, but indorsed or otiated within it. 17 & 18 Vict. c. 83, 1854. Reduction on inland bills and new duties on foreign bills. Effect on the Revenue.

We have lately been compelled to change the form of the foreign bill stamp in order protect the Revenue against an ingenious fraud committed by merchants' clerks. As it quently happened that several stamps were used in one bill to make up the proper ount, they were in practice attached to the bill by the upper edge and placed one ve the other in such a manner as to leave visible only the lower ends, on which the ount of duty appeared. It was found that very often the outside stamp alone was new one, the rest being used and cancelled stamps preserved for the purpose, and so cleaned as to pass unobserved in the hurry of business by the principal, who of rse paid the full duty to his clerk. This and some other frauds were facilitated by size and shape of the stamp. 1869. Change in form of Foreign bill stamps, to prevent frauds.

In the year 1860 the duty of 2*l.* 5*s.* upon a bill of exchange for any sum of money exding 4,000*l.*, was repealed, and in lieu thereof an ad valorem duty of 10*s.* for every 000*l.*, or fractional part of a 1,000*l.*, was imposed upon bills exceeding £4,000. A ilar relative alteration was at the same time made in the duty upon a foreign bill awn in a set of three or more, each bill of a set being now liable to the duty of 3*s.* 4*d.* 1860. 23 Vict. c. 15. Duties extended beyond former limit.

23 & 24 Vict. c. 111. Promissory notes.

By a subsequent Act promissory notes exceeding £4,000 were placed on the same footing as Bills of Exchange. At the same time, foreign promissory notes, which had previously escaped duty, were made liable to the same rates of duty as inland bills of Exchange for the payment of money otherwise than on demand.

23 Vict. c. 15. Checks, &c. drawn abroad.

A foreign bill of exchange, draft, or order, payable on demand, drawn out of the United Kingdom, was made liable to the same rate of duty as a bill of exchange payable otherwise than on demand.

1861. 24 & 25 Vict. c. 21, Sch. Bills drawn abroad.

Bills drawn out of and payable within the United Kingdom, otherwise than on demand, were in the first instance made liable to the ad valorem duty on inland bills, but in the year 1861 a duty at the rate of one shilling per cent. was imposed on these bills when the amount exceeds 500*l.* Bills for sums *not* exceeding 500*l.* remain chargeable with the former ad valorem duties.

1864. 27 & 28 Vict. c. 56. s. 2. Checks drawn at home and sent abroad.

An alteration of the duties on bills of exchange payable on demand endorsed out of the United Kingdom was made in the year 1864. By being drawn in the United Kingdom they were liable to the duty of 1*d.* only, and no further duty attached to them although by being sent abroad and endorsed they served all the purposes of foreign bills which are liable to heavy ad valorem duties. They are now liable to the same ad valorem duties as inland bills of exchange payable otherwise than on demand.

INLAND REVENUE PENNY STAMPS FOR RECEIPTS, DRAFTS, &c.

Adhesive Revenue stamps introduced in 1853 for receipts and drafts.

In 1853 Mr. Gladstone inaugurated a system of stamp duties, which has been since largely and most advantageously carried out, by introducing the adhesive stamp on receipts and drafts. Before that time the stamp duty on receipts was ad valorem; the lowest duty—that payable for sums of 5*l.* and under 10*l.*—being 3*d.*, and it was necessary to obtain a piece of stamped paper on which to write the receipt.

Exemption of receipts under 2*l.*

Concurrently with the reduction of the duty to an uniform rate of 1*d.*, and with the facility afforded in the use of stamps by the adoption of an adhesive label, the limit of exemption was reduced from 5*l.* to 2*l.*

There can be no doubt that this has been a most beneficial measure. The mere difficulty of getting a proper stamp occasioned many people to violate the law almost against their own wishes, and was certainly an excuse for those who were ready to take advantage of it.

Effect on the Revenue.

It is difficult to ascertain, precisely, the effect of the reduction of the duty on receipts, because the adhesive stamp, appropriated at first to receipts, was made applicable to drafts before the new law had been a year in operation, and the two duties have since been inseparably mixed up together. But, from the best estimate which we can form, it seems that there has, at least, been no loss of revenue occasioned by the change. In the three quarters of a year, during which the use of the receipt stamp was confined to that duty alone, the amount of revenue derived from it was 201,965*l.*, which was more by 20,000*l.* than that obtained from the former duties in a whole year. This, however, cannot be relied upon as conclusive of the number of receipt stamps actually used: for it is certain that larger stocks were accumulated in the hands of licensed vendors of stamps than were required for the consumption of the year; on the other hand, however, it must be taken into consideration, that great numbers of the new stamps which were exchanged for old ones, do not appear in the account of the revenue received.

Previous neglect of the law. 16 & 17 Vict. c. 59.

The general neglect of the law respecting receipt stamps which prevailed during the existence of the higher rates of duty was strikingly shown by the unusual number of applications made to us, as soon as the Act of 1853 passed, for information respecting the obligation which it imposed; the law, however, remained the same as it had been since 1808, with the exception that all receipts (for 2*l.* and upwards, instead of 5*l.* and upwards) were made liable; and it has since undergone no other change than that which abolished the exemption (formerly allowed under a system of heavy postal charges) of receipts for bills, and securities for money, transmitted by post.

Bankers' checks.

At the same time with this change in the receipt duty an important alteration was made in the duty on drafts payable to bearer, or to order, on demand. The law previously in force classed all such drafts under the head of bills of exchange, and, so regarded, they were liable to ad valorem duties, the lowest of which was 1*s.* for drafts of 2*l.* and under 5*l.* But there was an important exemption in favour of drafts drawn on a banker within 15 miles of the place at which the draft was issued. Practically, as is well known, this proviso was evaded by dating the check so as to bring it within the exemption though

Great benefit from the change.

ued at a place beyond the 15 miles, and, as in the case of receipts, it was not always ..
icticable even for those who wished it to comply with the law. Hence the substitution
a penny duty and an adhesive stamp for the ad valorem duty and the impressed
mp.

But the measure was not complete, even as regards relief to the public from trouble
l uncertainty, until the above-mentioned exemption of bankers' checks was repealed.
r the same thing occurred as in the case of receipts. Although drafts other than
se exempted had previously been subject to duty, the questions which arose on the
uction as to whether or not under the circumstances of the case a draft was within
exemption, showed unmistakeably that the law had rarely been observed. And many
these questions were very difficult to solve—a most unsatisfactory state of things,
ere the validity of the draft itself depended upon a correct interpretation of the law.

In 1858, with the full assent of the banking community, the exemption of bankers ecks was repealed.

Repeal of exemption of checks drawn within 15 miles of the Bank. 1858.

Separate stamps were at first issued for receipts and drafts in 1853, but before the end the year a single stamp was substituted. The duty of 1*d.* denoted by an adhesive mp has since been imposed in the following cases:—

One stamp for both receipts and drafts.

Copy or extract from register of birth, &c. 23 Vict. c. 15.
Delivery orders, 2*l.* and upwards. 23 Vict. c. 15.
Contract notes for stocks, &c., 5*l.* and upwards. 23 & 24 Vict. c. 111.
Certain policies of insurance, premium not exceeding 2*s.* 6*d.* 24 & 25 Vict. c. 91. s. 27.
Proxies, voting papers for voting at meetings of joint stock companies. 27 Vict. c. 18. s. 14.

Other cases in which an adhesive 1*d.* stamp is used.

A single stamp called an Inland Revenue penny stamp is now used for all these duties.

NEWSPAPERS.

The duty on newspapers was repealed in 1855, and the stamp impressed at this office in truth a postage stamp affixed for the convenience of the newspaper vendors and gents.

Repealed in 1855, 18 Vict. c. 27.

The plan (first adopted by the "Times,") of incorporating the stamp with the pe, so as to impress it during the printing of the paper, has been extended to the Illustrated London News" and to the "Stamford Mercury." Much labour at this fice, and considerable expense to the newspaper proprietors, are in these cases thus ved, and the mechanical contrivance which records the number of stamps used is fficient security for the revenue.

Convenience of the plan adopted by the "Times."

It were much to be desired that the stamping of newspapers should be altogether bolished. To the newspaper proprietors such a measure would, we presume, be acceptble, as a relief from expense, delay, and inconvenience, as it certainly would be to this epartment.

Newspaper stamping ought now to be abolished.

The number of stamps impressed on newspapers in the United Kingdom in the year 854, before the repeal, was 122,178,501, and in the year 1868-9 the number was 6,908,115.

Number of stamps.

The advertisement duty was repealed in 1853.

Advertisement duty repealed in 1853.

By the Act 32 & 33 Vict. c. 24. the laws requiring the registration of newspapers in his office and the giving of security against libel were repealed from the 12th July 1869.

Registration of newspapers abolished in 1869.

FIRE INSURANCE.

History.

A stamp duty upon policies of insurance against fire was first imposed in 1694, but the per-centage duty upon the sum insured, which was the main principle in the tax, did not form part of this impost until the year 1782.

Collection.

This duty was collected by the insurance companies, who rendered to us a quarterly account of all duties received, and of all policies issued or renewed, and paid the amount to the Receiver General before the end of the ensuing quarter.

Poundage to insurance offices

For their trouble in thus collecting the duty the companies were entitled by law to a poundage on the amount of duty, at the rate of 4 per cent. on the amount collected at head offices in London, and 5 per cent. on that collected elsewhere.

1864. Duty on stock in trade reduced. 27 Vict. c. 18.

In the year 1864 the per-centage duty on stock in trade was reduced from 3*s.* to 1*s.* 6*d.* per hundred pounds insured, and it appeared from the effect upon the receipts that stock in trade was about one third of the property insured. It is probable indeed, that, but for the exclusion of certain descriptions of stock in trade by the limited terms of the definition in the Act, the value of insured property on which the lower rate of duty was paid would have been rather more than one third of the whole.

1865. Duty on all insurances reduced to 1*s.* 6*d.* 28 Vict. c. 30.

This measure was followed by a similar reduction of the duty to 1*s.* 6*d.* on all insurances from the 25th June 1865.

Reduction of Stamp duty on Policies. 28 Vict. c. 30.

A minor alteration in the fire insurance duties was made at the same time by the reduction of the stamp duty on policies from 1*s.* to 1*d.* The following passage from Mr. Coode's Report will show the object of the change:—

"Insurance offices generally disfavour insurances of low amount. They commonly "refuse to grant policies upon which a less premium is payable than 3*s.*, equal to an "insurance at common risks of 200*l.* And whereas they commonly grant new policies, "free of any charge, beyond the premium and the per-centage duty, for sums of 300*l.* "and upwards, they charge on all policies for less sums, 2*s.* 6*d.* for the policy, which, with the 1*s.* stamp duty, is equal in the first year of the contract to the premium on "230*l.* at common risk. The combined effect of this practice of the offices and of this "1*s.* stamp duty must be, as by the companies it is meant to be, a great discouragement "of insurance of small properties, especially of all of a value less than 230*l.*, and as "small properties are incomparably the most numerous, and are liable to destruction by "fire in a greater degree than larger properties, it cannot well be doubted that this duty "very efficiently contributes to prevent a considerable amount of small insurance, and to "deprive vast numbers of owners of small properties of the benefit of insurance against "loss by fire."

Amount of taxation remitted. Vide p. 151.

The total remission of taxation from the changes in the years 1864 and 1865 was estimated by Mr. Gladstone at 775,000*l.*, and his estimate appears to be singularly justified by the facts. For it will be seen by the accounts that in the four quarters ending 30th September 1864 (which were not affected by the alterations) the net receipt was 1,643,000*l.*, and in the four quarters ending on the 30th September 1866 (during which the uniform rate of 1*s.* 6*d.* was in operation), the net receipt was 942,000*l.* If we take into account the increase of 50,000*l.* a year, which would have occurred if no change had been made, we ought to have had a receipt in that year of 1,740,000*l.*, or 800,000*l.* more than has been actually brought to charge.

1866. Increase of insurance on reduction of duty. Vide volume of Tables, p. 132. 1867–8.

The receipt for the year 1866–67 (952,338*l.*) represents a full year's produce of the duty (after deducting the discount allowed to the companies for collection) at the rate of 1*s.* 6*d.* per 100*l.* insured, or half the original duty.

A reference to the tables will show that the average annual increase of insured property previous to any alteration in the duty was about 40 millions, and it will be seen that the increase in this year was 73½ millions.

This rate of increase, however, was not maintained in the following year, the apparent increase being only 31,300,000*l.*, and although, owing to a change in the system of accounting in Ireland, receipts representing property to the value of 12 millions were held over till after the close of the year, so that the real increase was about 43 millions, that is very little more than was usual under the higher rate of duty.

Year ended 31st March.	Gross Amount of Duty received.	Net Amount of Duty received.	Value of Property insured.	Increase.	Value of Agricultural Stock insured but exempt from Duty.
	£	£	£	£	£
1868 -	1,023,606	974,019	1,364,807,000	31,323,000	80,548,523
1869 -	1,070,046	1,018,654	1,426,727,000	61,920,000	84,385,802

After allowing for the before-mentioned change in the system of accounting in land the actual increase in the amount of insurances during the year 1868–9 was 650,000*l.*

1869. Duty repealed. 1*d.* duty on policies retained.

The per-centage duty has been repealed by the Act 32 & 33 Vict. cap. 14, but the duty imposed by the 28 Vict. c. 30. on every policy, and also on "any note or memorandum given as a receipt on the deposit of any sum of money preparatory to making out or issuing of any such policy as aforesaid" still remains in force as regards linary insurances, the general exemption, however, of farming stock, in the Act 4 W. 4. c. 23. s. 5., &c., from the per-centage duty or "any other stamp duties n insurances," provided such insurance is effected by a separate and distinct policy ieves such policies and notes from these penny duties.

MARINE INSURANCES.

History.

A stamp duty on policies against losses by sea was first imposed in 1694. The per- ntage duty on the amount insured in 1795.

Mode of collection. Rates of duty formerly.

These duties are denoted by a stamp on the policy. The amount of duty was ermined in the case of policies for a voyage by the rate of premium, and varied from . per 100*l.* insured when the premium was 10*s.* per cent. to 4*s.* per 100*l.* insured when premium was 50*s.* per cent. Time policies were subject to a duty of 2*s.* 6*d.*, per nt. on the sum insured, for 6 months, and 4*s.* per cent. beyond that time. Since se rates were fixed in 1844 no alteration in the laws relating to them was made till year 1864, when a very oppressive prohibition of re-insurance was removed.

1864. Prohibition against re-insurance repealed.

The state of the law respecting re-insurance of sea risks, as it existed up to the year 64, is thus described in Mr. Arnold's book on Marine Insurance:—

"After an insurance has been made, the underwriter may, by the law and practice of every country except our own, have either the whole amount at risk, or (as in France) the whole minus the premium, re-insured to him by some other underwriter.

"The object of this is to enable him to indemnify himself against the consequences of his own act, whenever he finds that he has undertaken a risk on imprudent terms, or bound himself to a greater amount than he may be able to discharge.

"It appears that about the middle of last century this practice of re-insurance, though perfectly reasonable when confined to its proper object, had in this country come to to be employed as a mode of speculating in the rise and fall of premiums; and the legislature, foreseeing that it might be used as a cover for wager policies, declared in the 4th section of the 19 Geo. 2. cap. 37. that it shall not be lawful to make re-insurance unless the insurer shall be insolvent, become bankrupt, or die; in either of which cases such insurer, his executors, administrators or assigns, may make re-insurance to the amount of the sum before by him insured, provided it be expressed in the policy to be a re-insurance."

It is surprising that such a prohibition should have remained in force nearly up to the esent time, for when it was brought under the notice of Government early in the year 64 by the underwriters in Liverpool, it appeared that there was absolutely no ounds on which the continuance of it could be supported; on the other hand, there re the strongest reasons for legalizing a course of proceeding which had become so cessary to the underwriters of sea risks that, notwithstanding its illegality, they were nstantly obliged to have recourse to it. They stated in their application to your ordships that "owing to the enormous increase in the extent and value of mercantile operations, combined with the size and costliness of modern vessels, the risks in one bottom (as it is termed in insurance language) are greatly increased, and owing also to the rapidity of communication between foreign ports and this country by means of the telegraph, advices of losses frequently follow very quickly after, and in some cases even precede, the ordinary postal advices of shipment. It has thus become absolutely necessary that merchants should cover all expected shipments by open policies, on which they may declare interest when they have received advices. To take an instance from Bombay, owing to the enhanced price of cotton, and the large exports from India, merchants will require to effect open policies by ship or ships to the extent occasionally of 100,000*l.* or upwards.

"There is frequently not time to offer this to various underwriters, and the merchant therefore applies to some large company to take the entire risk, and this they do, and immediately divide it with other offices by re-insurance policies, so that there shall be a reasonable limit to the amount of their loss by any one ship.

"All this is quite legitimate and proper trading. These re-insurances being illegal, "and consequently only binding on honour, are taken on unstamped paper, and "although, to the credit of the underwriters be it said, no question as to them has ever "been raised, yet the underwriters would deem it a great boon if they were legalized "and placed on the same footing as other re-insurances."

27 & 28 Vict. c. 56. 1864.

In consequence of these and similar representations the prohibition of re-insurance was repealed, and it was enacted that the stamp duty on policies of re-insurance shall be repaid on satisfactory proof that the re-insurance has been made on the same property which has been previously insured to the same or a greater amount.

1865. 28 Vict. c. 30. Duty reduced.

1867. Further reduced and simplified.

In 1865 the rates of duty on time policies were reduced and altered as to the mode of charge, but the law then passed has been superseded by the 30 Vict. c. 23. in 1867, which greatly simplified the former complicated charges, reducing those on the voyage to 3*d.* for every 100*l.* insured, without reference to the premium, and fixing those on time policies at 3*d.* per cent. for six months, and 6*d.* per cent. for twelve months.

Effect on Revenue.

The effect of these alterations on the Revenue appears to have been a loss of 319,131*l.*, the duty in 1864-5 being 398,768*l.*, and in 1868-9 (the first full year of the new duties) 79,637*l.*

PATENT MEDICINES.

History.

By the Acts 23 Geo. 3. c. 62, 25 Geo. 3. c. 79, and 42 Geo. 3. c. 56, stamp duties were granted on certain medicines, and on licences for selling the same; but the Act now in force is the 52 Geo. 3. c. 150, which, after giving a schedule of medicines liable to the duty, proceeds to enact generally that it shall apply to "all other pills, powders, "lozenges, tinctures, &c. to be used or applied externally or internally as medicines or "medicaments for the prevention, cure, or relief of any disorder or complaint incident to "or in anywise affecting the human body, wherein the person making, preparing, uttering, "vending, or exposing to sale the same, hath or claims to have any occult secret or "art for the making or preparing the same, or hath or claims to have any exclusive "right or title to the making or preparing the same, or which now are or shall be pre-"pared, uttered, vended, or exposed to sale under the authority of any letters patent "under the great seal, or which now are or shall be by any public notice or advertise-"ment, or by any written or printed papers or handbills, or by any label or words "written or printed, affixed to, or delivered with any packet, box, bottle, phial, or "other enclosure containing the same, held out or recommended to the public by the "makers, vendors, or proprietors thereof as nostrums or proprietary medicines, or as "specifics, or as beneficial to the prevention, cure, or relief of any distemper, malady, "ailment, disorder, or complaint incident to or in anywise affecting the human body."

Definition of patent medicines.

Mineral waters exempted.

Artificial mineral waters were named among the articles included in the schedule, but they were exempted by the 3 & 4 Will. 4. c. 97.

Rate of duty.

The duty on the licence is in London and Edinburgh 2*l.*, in cities, boroughs, and towns corporate 10*s.*, and elsewhere 5*s.* The stamp duty on the packet, box, &c. in which the medicines are sold is ad valorem, and ranges from 1½*d.* to 1*l.*

Stamped labels.

The labels bearing the stamp are prepared at this office by an ingenious machine invented by Congreve, the proprietors of the medicines paying for that portion of the die which contains their names and addresses. These labels are issued by the Registrar of Licences at his office.

We have lately found that imitations of the labels are made in large quantities on the continent to cover spurious preparations in foreign markets, and some few specimens have appeared in this country.

Transferred to Excise in 1864.

The management of the licence duty was transferred to the Excise in the year 1861.

CARDS AND DICE.

Alteration of duties in 1862.

The duties on dice were repealed, and the duties on cards, as also the duties on licences to sell them, were altered in 1862.

They were previously 1*s.* on each pack of cards, and 5*s.* on each licence to sell cards.

25 Vict. c. 22. Former evasion of duty.

The duty was reduced to 3*d.* per pack, in the hope of suppressing the enormous evasion of the duty which notoriously prevailed, and at the same time an opportunity was afforded for amending the form in which the duty was levied. It was confidently asserted by some of the cardmakers that the clandestine manufacture of cards was carried on to such an extent that one person alone who was engaged in the traffic had owned to the sale of more unstamped packs in one year than the whole number which, according

our returns, had been charged with duty in the same period, that is to say, upwards 260,000. The duty, as formerly levied, was strictly a stamp duty, the ace of spades ich bore the stamp being impressed at this office on paper which the cardmakers rwards pasted on their cards. They received those aces on credit, the duty being ected when they made up their packs for sale, at which time one of our officers nded to put on the wrappers, and take an account of the number of packs.

Stamp on the ace of spades.

Mode of levying the duty.

There were many disadvantages connected with these arrangements, both to this partment and to the cardmakers, of which we had long been aware, but one of the st formidable objections was for the first time disclosed to us when the alteration of y was proposed. It appears that, from the mode in which the ace of spades was essarily prepared at this office, that important card was always different from the rest he pack, and that this difference, though slight, was, to those who were aware of it, dily perceptible by the touch, so that in fact this unfortunate duty, meant to be pro to a discouragement to gambling, was fostering the trade of the smuggler, and tting the designs of the card-sharper.

Disadvantages of the system.

The change in the law in 1862 swept away a mass of legislation of a most complicated l restrictive nature.

Former strange enactments.

We apprehend that few persons were aware of the existence of such provisions in traint of trade as the enactment that no cards or dice shall be made in any place in eat Britain except London, Westminster, and Southwark, nor in Ireland except in blin.

The duty is now levied by means of a wrapper in which each pack must be enclosed, l which is prepared at this office and sold to the cardmakers as required. The effect the reduction of the duty has been an increase in the number of packs from 2,000 in the last year of the old duty to 660,000 in the following year. The number 1868–69 was 825,948.

Duty, how levied now.

Increase in quantity of cards.

The duty on the license to sell cards was, in the case of sellers who were also makers, ed at 1*l.*, and when not makers at 2*s.* 6*d.*

Licence to make or sell.

By the Act 27 & 28 Vict. c. 56. s. 6. these licence duties were transferred to the ise.

1864. 25 Vict. c. 22. Transferred to Excise.

GOLD AND SILVER PLATE DUTIES.

The duty on gold plate is 17*s.* per ounce, on silver plate 1*s.* 6*d.* per ounce. ictically, however, in the case of silver the duty paid by the manufacturer is not more n 1*s.* 3*d.*, inasmuch as an allowance of one sixth is made in consideration of the inished state of the wares when they are produced for the assay, at which time the y is assessed. This allowance is much in excess of the average difference between finished and unfinished article.

Rate of duty.

Allowance on unfinished silver wares.

The only exemption from duty in the case of gold plate is that of watch cases; in er, the list of exempted articles is a long one. They are described in the Act as—

Exemptions.

> All watch cases, chains, necklace beads, lockets, filagree work, shirt buckles or brooches, stamped medals, and spouts to china, stone or earthenware teapots, of silver of any weight whatsoever. Tippings, swages, or mounts not weighing ten pennyweights of silver each, and not being necks or collars for castors, cruets, or glasses appertaining to any sorts of stands or frames; wares of silver not weighing five pennyweights of silver each; but this exemption not to include necks, collars and tops for castors, cruets, or glasses appertaining to any sort of stands or frames; buttons to be affixed to or set on any wearing apparel, solid silver buttons, and solid studs not having a bezelled edge soldered on, wrought seals, blank seals, bottle tickets, shoe clasps, patch boxes, salt spoons, salt ladles, tea spoons, tea strainers, caddy ladles, buckles, and pieces of garnish, cabinets, or knife cases, or tea chests, or bridles, or stands, or frames.

The duty on both kinds of plate is collected at the assay offices, which are in the lowing cities and towns; viz.,—

Mode of collection:

England - -	London,
	Birmingham,
	Chester,
	Exeter,
	Newcastle,
	Sheffield (silver only),
	York.
Scotland - -	Edinburgh,
	Glasgow.
Ireland - -	Dublin.

The duty is collected by the assay officers, and the following allowances are made to them for their trouble; viz.:—

In England 1*l.* per cent. on the sum collected.
Scotland 2*l.* 10*s.* per cent. ,,
Ireland 5*l.* per cent. ,,

in London: In London the Goldsmiths Company furnish accounts to the Accountant and Comptroller General, which, after examination in his department, are handed to an Inspector of Stamps in order that they may be compared with the books kept at the offices of the Goldsmiths Company. The Inspector upon being satisfied that the accounts agree, gives a certificate to that effect.

in the country. In the country the accounts are furnished by the assay officers to the Distributor of Stamps, who satisfies himself that they agree with the books of the assay office; the accounts are then transmitted by him with his quarterly accounts to the Accountant and Comptroller General's Department, where they undergo a further examination by the accountant charged with the examination of the Stamp Distributors' accounts.

Proposed amendment of law. A Parliamentary Committee which sat in the session of 1856 to receive evidence of the state of the offices for assaying plate, recommended that the laws relating to them should be amended and consolidated, and that power should be given to the Treasury to open new, and to close existing offices, according to the varying requirements of trade. A Bill was prepared by our Solicitor to carry this recommendation into effect, but was not introduced in the House of Commons.

Licences and Certificates.

The sum of 133,515*l.*, which appears under this head in the account of the net receipt of stamp revenue, is composed of the following items, vizt.:—

	£	*s.*	*d.*
Attorneys', &c. Certificates	90,363	0	0
Bankers' Licences	35,550	0	0
Conveyancers' Certificates	517	0	0
Drivers, &c. of Metropolitan Stage Carriages	3,186	0	0
Marriage Licences	3,899	0	0
	£133,515	0	0

Attorneys, Proctors, Notaries, and Conveyancers' Stamped Certificates.

By the Act 25 Geo. 3. c. 80, stamp duties were imposed on certificates to be taken out annually by Attorneys, &c. The duty of 5*l.* was made payable by such persons residing in London, Westminster, or Edinburgh, or within certain limits; if beyond those limits, 3*l.*

Attorneys, notaries, proctors, and agents practising in any court. By 44 Geo. 3. c. 98., all Stamp duties were repealed, and others granted in lieu thereof; and amongst them, the duties on annual certificates of Attorneys, &c.; to these were added duties on certificates of Special Pleaders, Draftsmen in Equity, and Conveyancers, the powers and provisions of former Acts being kept in force. The duties were:—

1804. Pleaders, equity draftsmen, and conveyancers.

	£	*s.*
On such persons, if residing in London, Westminster, Edinburgh, or within the limits of the twopenny post	10	0
If residing within these limits, who had not been admitted three years	5	0
Those residing beyond the above-mentioned limits	6	0
Such latter who had not been admitted three years	3	0

By the 55 Geo. 3. c. 184 the duties previously in force were repealed, and the following granted in lieu of them:—

1815. Further changes.

	£	*s.*
On the certificate of an Attorney, Solicitor, Proctor or Notary residing in London, Westminster, or Edinburgh, or within the limits of the twopenny post, and if admitted three years or more	12	0
If not admitted three years	6	0
Those residing beyond the above limits	8	0
Those of the latter class who had not been admitted three years	4	0
On the certificate of any Special Pleader, Conveyancer, or Equity Draftsmen in London or Westminster, or within the limits of the twopenny post	12	0
If residing elsewhere	8	0

The duties payable by Attorneys, &c., practising in Ireland were imposed by a separate Act (56 Geo. 3. c. 56):—

	£	*s.*
If not admitted three years	3	0
If admittted three years and upwards	8	0

1843. 6 & 7 Vict. c. 73. Regulations.

By the Act 6 & 7 Vict. c. 73, passed for the consolidation and amendment of several the laws relating to Attorneys and Solicitors practising in England and Wales, in alterations were made in respect of certificates, by the repeal of sect. 27 of the Geo. 3. c. 90. (which provided that every Attorney, &c. should enter his certificate the Court in which he was admitted or enrolled) and by the appointment of the orporated Law Society, as Registrar of Attorneys and Solicitors. By the 22nd ion of this Act the Commissioners of Stamps and Taxes were prohibited from ing to any person any stamped certificate to practise as an Attorney or Solicitor, hout receiving from the Law Society a certificate that such person was a duly alified Attorney or Solicitor.

1853. 17 & 18 Vict. c. 63. New rates.

By the 16 & 17 Vict. c. 63. the duties on certificates were again altered, according to following rates:—

	£	s.
If resident within 10 miles from the General Post Office, London, or in Edinburgh or Dublin, having been admitted three years or more	9	0
Resident as above, but not admitted so long	4	10
Living elsewhere, and admitted three years and upwards	6	0
If not admitted so long	3	0

The duties on the certificates of Conveyancers, &c. were also altered by this Act to amounts below stated:—

	£	s.
Within 10 miles from the General Post Office	9	0
Beyond that distance	6	0

1860. New regulations for attorneys' certificates.

By the 23 & 24 Vict. c. 127, limited to England and Wales, intituled "An Act to mend the laws relating to Attorneys, Solicitors, Proctors, and Certificated Conveyancers," ongst other changes, it is enacted, in section 18, that, in the case of Attorneys and licitors, the Registrar's certificates are to bear the stamp denoting payment of the duty. The 21st section requires that the Commissioners shall, whenever the same y be demanded after the 15th February in each year, furnish to the Registrar an count of the certificates issued between the 15th November and the 2nd January pre- ling, specifying the names and places of business of the parties respectively for whom same have been issued, and the dates of payment of the stamp duties.

The Law List to be evidence.

By the 22nd section, the Law List, published by the authority of the Commissioners of land Revenue, and which contains the names of Attorneys, Solicitors, Conveyancers, who have obtained stamped certificates on or before the 1st January preceding the blication, is made evidence in all Courts of Law and before all Justices of the Peace, at the persons named therein are Attorneys, &c. holding such certificates for the rrent year; and the absence of the name of any person from such list (until the ntrary is made to appear) is evidence that such person is not qualified to practice.

Conveyancers.

The 34th section of this Act prohibits the issue of stamped certificates to Conveyancers der the bar without the production to the Commissioners, in each case, of the Benchers' nual permission, with a proviso that this regulation should not extend to persons who, the time of the passing of the Act, were practising as certificated Conveyancers.

1865. Duties on conveyancers, &c. certificates reduced.

By the 28 & 29 Vict. c. 96. the duty on certificates taken out by Conveyancers and ecial Pleaders, within the first three years of their practice, was reduced by one lf, viz.:—

	£	s.
Those resident within 10 miles of London	4	10
If resident elsewhere	3	0

In the year 1866 an Act was passed (29 & 30 Vict. c. 84.) "to amend the laws for the regulation of the profession of Attorneys and Solicitors in Ireland, and to assimilate them to those in England."

Bankers' Licences.

England.

1808. Licences to issue notes.

In the year 1808, by the Act 48 Geo. 3. c. 149, bankers in England were required, r the first time, to take out a licence from the Commissioners of Stamps for the issue promissory notes payable to bearer on demand, commonly called bank notes. The tes could not be issued without a stamp. One licence was sufficient for all the places issue at the passing of the Act; but an additional licence was required for each lace afterwards added. The stamp duty on each licence was 20*l.*

1815. Duty increased.

By the Act 55 Geo. 3. c. 184, the duty on the licence was increased to 30*l.*, and a parate licence was required for each place of issue, except in the case of those banks hich enjoyed the privilege of the 48 Geo. 3. c. 149.

1826. Joint stock banks.

In the year 1826 the Act 7 Geo. 4. c. 46. was passed for authorizing the formation of banks having more than six partners; and such banks were not required to take out more than four licences for any number of places of issue.

1828. Licences to issue unstamped notes, &c.

By the Act 9 Geo. 4. c. 23. bankers were allowed to issue unstamped bank notes, and unstamped notes payable to order at any period not exceeding seven days after sight: also to draw and issue certain bills of exchange unstamped; a composition (of which we shall speak hereafter) being made payable for the stamp duties in all the above cases.

For these privileges a licence was required at each place of issue, but it was provided that when they were more than four only four licences should be necessary. The duty on each licence is 30*l.*

No further change was made in the law relating to bankers' licences until the year 1844.

1844. Bank Charter Act.

By the Act 7 & 8 Vict. c. 32, a separate licence is to be taken out for each place where notes or bills requiring a licence are issued, except for those places for which four licences were in force on the 6th of May 1844.

The same Act prohibited the establishment of any new bank of issue; a new form of licence was therefore rendered necessary to authorize bankers who did not issue bank notes to issue unstamped promissory notes payable to order, and to draw certain bills of exchange upon unstamped paper.

Three different licences may thus be granted to bankers; the duty being the same, viz., 30*l.* for each licence.

1st. Under the Act 55 Geo. 3. c. 184, for the issue of promissory notes payable to bearer on demand, *i.e.* ordinary bank notes but duly stamped.

2nd. Under 9 Geo. 4. c. 23, for the issue of unstamped notes, payable to bearer on demand, or to order, and of unstamped bills.

3rd. Under the same Act, as affected by the 7 & 8 Vict. c. 32, for the issue of unstamped notes payable to order, and of unstamped bills.

Banks of issue, whose notes are stamped, take out licences on form No. 1.
Do. do. or bills are unstamped, do. No. 2.
Non-issuing banks who draw on unstamped paper, do. No. 3.

Payment of Composition Duty.

Within fourteen days after the 1st of January and the 1st of July in each year, bankers, who issue unstamped notes or bills, are required to make a return, verified upon oath, of all such notes and bills in circulation in each week during the half year preceding these dates.

When these returns are received by the Registrar of Licences, he ascertains whether the banker has taken out the necessary licence, examines the return and assesses the duty.

At the close of each day, a statement of the total charge against the Receiver General for composition is sent to the Accountant General.

A course similar to the foregoing is pursued at Edinburgh and Dublin.

Composition payable by Bankers in lieu of Stamp Duty on their Notes and Bills.

England.

Bank of England.

In the year 1783, by the Act 23 Geo. 3. c. 49. s. 9, the notes and bills of the Bank of England were exempted from stamp duty, but an annual payment of 12,000*l.* was to be made in lieu thereof.

1799.

The same composition was continued by the Act 31 Geo. 3. c. 25, but in 1799, by the Act 39 Geo. 3. c. 107, it was increased to 24,000*l.* In 1804, by the Act

1804.

44 Geo. 3. c. 98, it was further increased to 32,000*l.*, and by section 15 of the

1808.

Act 48 Geo. 3. c. 149, the annual payment was to be 42,000*l.*, subject to a reduction of 4,000*l.* when the bank ceased to issue notes under 2*l.*

1815.

In the year 1815, by the Act 55 Geo. 3. c. 184, the amount of composition was made dependent on the average amount of notes and bills in circulation; the rate being 3,500*l.* for every million, and after the same rate for half a million.

1844. Bank Charter Act, fixed payment in lieu of composition.

By the Act 7 & 8 Vict. c. 32, the Bank of England was released from any payment of stamp duty, or composition in lieu thereof, in respect of its bank notes; but in consideration of the privileges of exclusive banking, and the exemption from stamp duty, 180,000*l.* was to be deducted annually from the amount allowed for the management of the public debt.

n the year 1861, it was considered that, agreeably to the spirit of the Act passed 1854, for the payment into the Exchequer of the gross revenue of the State, the k of England should no longer deduct the sum from its charge against the public, that 60,000*l.* should be paid to the Inland Revenue, as composition for stamp duty its notes, and the remainder into the Exchequer, as part of the miscellaneous revenues. The Act 24 Vict. c. 3. was accordingly passed; and, under that Act, the Bank of gland pays 60,000*l.* annually, as composition for duty on its notes; but the composition on its bills remains as fixed by the Act 55 Geo. 3. c. 184.

1861. The payment to be made to Inland Revenue.

By the Act 7 Geo. 4. c. 46, banks established under that Act, and being licensed, ght, on giving security by bond, issue unstamped promissory notes payable to bearer demand; paying, in lieu of stamp duty, at the rate of seven shillings per cent. on yearly average amount in circulation.

1826. Joint stock banks.

n the year 1828, it was deemed desirable to place country banks on an equality with Bank of England, as to the stamp duty on their notes and bills, and, accordingly, the Act 9 Geo. 4. c. 23, all bankers in England (except in or within three miles of City of London) might, on obtaining the necessary licence and entering into a bond, e unstamped promissory notes of 5*l.* and upwards, payable to bearer on demand, o order at any period not exceeding seven days after sight, and also to draw and e certain bills of exchange on unstamped paper. The composition to be three lings and sixpence per cent. on the half-yearly average amount in circulation.

1828. Private and joint stock banks.

Present rate of composition.

This Act still remains in force.

Bankers' Licences.

Scotland.

The first Act requiring bankers in Scotland to take out a licence was the Act Geo. 3. c. 107. The licence authorized the issue, for a limited period, of unstamped k notes of the value of five shillings. It was granted to certain bankers on registering name of their bank and other particulars specified by the Act, and paying five lings at the Stamp Office in Edinburgh.

1799. Temporary licence.

The first annual licence duty was imposed by the Act 48 Geo. 3. c. 149. By that Act, no banker was allowed to issue promissory notes payable to bearer on mand without a licence, the duty on which was 20*l.* All the places of issue, at the sing of the Act, might be included in one licence; but a separate licence was required any other place. An exception in favour of the Bank of Scotland, the Royal Bank Scotland and the British Linen Company was made, in respect of certain branches cified in the Act; but, in lieu of a licence, these banks were each to pay 20*l.* annually. By the Act 55 Geo. 3. c. 184, the duty was increased to 30*l.*; but four licences e to be sufficient for any number of places of issue.

1808. First annual licence.

1815. Act now in force.

The number of licences, and the duty to be charged thereon, were not affected by the t 7 Geo. 4. c. 67, for regulating Joint Stock Banks in Scotland.

It is, therefore, under the Act 55 Geo. 3. c. 184, that licences are at the present time nted to bankers in Scotland; but, since the passing of the Act 7 & 8 Vict. c. 32, an litional licence has been required for any place of issue for which a licence was not force on the 6th of May 1844.

Composition payable by Bankers in lieu of Stamp Duty on Notes and Bills.

Scotland.

By the Act 39 Geo. 3. c. 107, certain banks in Scotland were allowed to issue small nk notes on unstamped paper; and, by the Acts 48 Geo. 3. c. 149, and 55 Geo. 3. 184, the Bank of Scotland, the Royal Bank of Scotland, and the British Linen mpany were allowed to issue unstamped notes for 1*l.*, 1*l.* 1*s.*, 2*l.*, and 2*l.* 2*s.*; but the l amount of stamp duty had, in all cases, to be paid thereon at stated periods.

1799. Unstamped notes.

It was not till the year 1853, that banks in Scotland could compound for the stamp ty on their bank notes or bills of exchange. By the seventh section of the Act & 17 Vict. c. 63, the Commissioners of Her Majesty's Treasury were authorized to ee, on such terms and conditions as they might deem proper, with any bankers in otland or elsewhere, respectively, for a composition in lieu of stamp duties, payable promissory notes payable to bearer on demand, as well as for stamps payable on their ls of exchange.

1853. Bank notes.

The present composition, sanctioned by the Treasury under the above-mentioned authority, is, for notes, 4*s.* 2*d.*, and for bills of exchange, 3*s.* 6*d.*, per 100*l.* on the average weekly circulation, in the half year.

No provision is made to compound for duties payable on bank post bills.

Bankers' Licences.

Ireland.

1815. By the Act 55 Geo. 3. c. 78, a yearly duty was imposed on all bankers in Ireland (except the Bank of Ireland) who issued promissory notes payable to bearer on demand, commonly called bank-notes.

The duty, which was 30*l.*, was charged on a stamped certificate of registry at the Stamp Office in Dublin. A separate certificate was required to be taken out for each place where the notes were issued or made payable; except, that one certificate should be sufficient for all the places of issue previously to the commencement of the Act 55 Geo. 3. c. 100, by which the taking out of such certificates was regulated.

The Act 56 Geo. 3. c. 56 repealed the stamp duty on bankers' certificates in Ireland, and re-enacted it in the same terms and in the same amount as before.

1825. Joint stock banks. By the Act 6 Geo. 4. c. 42, for allowing the establishment, beyond 50 miles from Dublin, of banks having more than six partners, certificates might be granted to banks formed under that Act.

A separate certificate, bearing the stamp imposed by law on bankers' certificates, was required for each place of issue; but the number of certificates was afterwards limited

1828. Unstamped notes. to four by the Act 9 Geo. 4. c. 80, by which also licences to issue unstamped notes payable to bearer on demand of any sum not exceeding 100*l.*, might be granted to bankers who had duly registered their firm. The duty on each licence was 30*l.*, and four licences were sufficient for all the places of issue. If desired by any banker, the duty on existing certificates might be allowed and licences be granted under that Act.

The rate of duty, imposed by the aforesaid Acts, on certificates for the issue of bank notes, or on licences to issue unstamped notes, was not changed by the Assimilation Act (5 & 6 Vict. c. 82), but in the schedule of that Act the instrument on which the duty is charged is called a certificate.

Composition payable by Bankers in lieu of Stamp Duty on their Notes and Bills.

Ireland.

Bank of Ireland and others. Under the authority of the Acts 39 Geo. 3, c. 5, and 40 Geo. 3. c. 10, of the Irish Parliament, and also of the 124th and 125th sections of the Act 43 Geo. 3. cap. 21. the bank notes and bank post bills of the Bank of Ireland, and of other banks in Ireland, duly registered, were exempted from stamp duties; provided such banks had respectively paid to the Treasury such compensation as might be agreed to for the ensuing year.

This arrangement continued till after the passing of the Act 44 Geo. 3. cap. 68. which repealed those sections of the Act 43 Geo. 3. c. 21.

By the Act 46 Geo. 3. cap. 35. the provisions of the Act 43 Geo. 3. cap. 21. were revived in so far as relates to the Bank of Ireland, and they have been continued to the present time by the Act 55 Geo. 3. cap. 100.

By the Act 9 Geo. 4. cap. 80. registered bankers in Ireland were allowed to compound for the duty on their promissory notes payable to bearer on demand of any sum not exceeding 100*l.* The duty was fixed by that Act at 1*s.* 6*d.* per cent. on the half yearly average amount of notes in circulation; but, by the Assimilation Act (5 & 6 Vict.

Present state of composition. cap. 82. made perpetual by 16 & 17 Vict. cap. 59. sec. 20.), the rate was raised to that charged in England, viz. 3*s.* 6*d.* per cent.

On the authority of the words "or elsewhere" in the 7th section of the Act 16 & 17 Vict. cap. 63. the Treasury agree with banks in Ireland as to the composition in lieu of duties on bills of exchange; and by the Act 27 & 28 Vict. cap. 46. made perpetual by 30 & 31 Vict. cap. 80., as to the duties on bank post bills of 5*l.* and upwards.

The present composition is 3*s.* 6*d.* per 100*l.* half-yearly, on the average weekly circulation.

Marriage Licences and Declarations.

Marriage licences, if special, are subject to a duty of 5*l.*; and if not special, to a duty of 10*s.* 55 Geo. 3. c. 184.

In Ireland the latter are exempt from duty.

Under the provisions of the Act 6 & 7 Wm. 4. c. 85. marriages may be solemnized before the Superintendent Registrar either by licence or by certificate without licence, and in either case a declaration is required. The Act declares that all marriage licences granted, and all declarations made under its provisions, shall be respectively liable to the same stamp duties as licences granted by the Ordinary, and affidavits made in order to procure the same. No affidavit or declaration is, however, required for a marriage by banns according to the rites of the Established Church, and hence it became necessary to insert a clause in the Act 28 & 29 Vict. c. 96, that "no declaration required to be made pursuant to any Act relating to marriages in order to a marriage without licence shall be chargeable with stamp duty." 5 & 6 Vict. c. 3. s. 4. Marriage Act, 1836. 28 & 29 Vict. c. 96. s. 20.

Licences to Drivers of Metropolitan Stage Carriages.

By the Act 32 & 33 Vict. c. 115, all monies received on account of licences to drivers, &c. of Metropolitan stage carriages are from the 1st January 1870 to be paid to the Receiver for the Metropolitan Police District, consequently from that date the receipt on account of these licences will cease to form part of this Revenue. Transferred to police, 1870.

By the Act 27 & 28 Vict. c. 56. the licences to Appraisers, Card Sellers, House Agents, Hawkers and Pedlars, Medicine Vendors, Pawnbrokers, and Plate Dealers, were converted into Excise licence duties, and placed under the charge of the Excise Branch of this Department. Licences transferred to Excise, 1864.

Stamps, Miscellaneous.

Two important alterations were made in the general stamp laws in 1850 and 1854, by the introduction of the adjudication stamp, and by the admission of unstamped documents, to be used as evidence in the courts of justice. Adjudication Stamp. 13 & 14 Vict. c. 97. s. 14. 1850.

By an Act of 13 and 14 Victoria it was provided that when any "instrument liable to stamp duty, whether previously stamped or otherwise, shall be presented to the Commissioners of Inland Revenue at their office, and the party presenting the same shall desire to have the opinion of the said Commissioners as to the stamp duty with which such deed or instrument in their judgment is chargeable, and shall tender and pay to the said Commissioners a fee of ten shillings (which shall be accounted for and paid over as part of Her Majesty's Revenue arising from stamp duties) it shall be lawful for the said Commissioners and they are hereby required to assess and charge the stamp duty to which in their judgment such deed or instrument is liable, and upon the payment of the duty" the Commissioners are to stamp the deed with a particular stamp (now called an adjudication stamp) to signify that it is fully stamped, and thereupon the instrument "shall be receivable in evidence in all courts of law or equity notwithstanding any objection made to the same as being insufficiently stamped." The last clause gives an appeal to the Court of Exchequer in case the party bringing the deed is dissatisfied with the decision of the Commissioners. 28 & 29 Vict. c. 96.

Every facility is given to the public to obtain our adjudication on deeds and other instruments, and for this purpose the deeds are lodged not only at this office but with the Solicitors at Edinburgh and Dublin. Appeals in those cases may be heard by the Court of Exchequer in Scotland or Ireland.

In 1854, for the first time, provision was made to avoid the failure of justice which frequently occurred by reason of documents tendered as evidence being found insufficiently stamped and consequently inadmissible. Admission of unstamped documents in Courts of Justice.

It was enacted in the Common Law Procedure Act that "upon the production of any document as evidence at the trial of any cause it shall be the duty of the officer of the court whose duty it is to read such document to call the attention of the judge to any omission or insufficiency of the stamp; and the document, if unstamped, or not sufficiently stamped, shall not be received in evidence until the whole or (as the case may be) the deficiency of the stamp duty, and the penalty required by statute, together with the additional penalty of one pound, shall have been paid." In criminal cases instruments liable to stamp duty may be admitted in evidence although not stamped. 17 & 18 Vict. c. 125. s. 28. 17 & 18 Vict. c. 83. s. 27.

Penalties charged: amount of duty and number of documents.

The penalties charged on the admission of unstamped documents are collected by the Judges' Marshal or Associate in the Superior Courts, and by the Officers of the County Courts. They amounted, in the year 1868–9, to the sum of 712*l.*, the duty on the documents themselves being only 14*l.* 12*s.* 4*d.*, and the number of documents, thus rendered available for the purposes of evidence, being 80.

Discount on purchase of Stamps.

The discount allowed on the purchase of stamps amounted, in the year 1868–9 to the sum of 53,886*l.* 13*s.* 9*d.* This sum is exclusive of the discount allowed on postage stamps.

Subjoined are the rates of discount at present in force:

AT THE CHIEF OFFICES IN LONDON, DUBLIN, AND EDINBURGH.

Stamps upon Deeds, viz., Conveyances, Bonds, Leases, Mortgages, &c. and Bill Stamps of a value exceeding 1s. each, 1½ per cent. Provided a purchase be made to the amount of 30*l.* and no one stamp be of the value of 10*l.*

Medicine Labels, 5 per cent. Provided a purchase be made to the amount of 50*l.*

Postage Labels, 1 per cent. Provided a purchase be made to the amount of 10*l.*, and the purchaser be a licensed vendor.

Draft, Receipt, and Bill Stamps, 10*d.* in the pound. Provided a purchase be made to the amount of 2*l.* and no one stamp be of a value exceeding 1*s.*

UNITED KINGDOM.—DISCOUNT AT THE OFFICES OF DISTRIBUTORS IN THE COUNTRY.

Receipt, Draft, and Bill Stamps, 10*d.* in the pound. Provided a purchase be made to the amount of 1*l.* and no one stamp be of a value exceeding 1*s.*

6 & 7 W. 4. c. 76. s. 2.

A discount of 25 per cent. is allowed on newspaper stamps in Ireland only.

Postage Stamp prepared under this Board; also Fee Stamps for Law Courts and Offices.

Your Lordships are aware that the whole of the stamps for postage, whether adhesive or embossed, are manufactured under our superintendence.

But the Post Office is by no means the only Department for which stamps are now prepared under our management. There are upwards of twenty Courts or Offices in which stamps are now used to denote fees. This includes,—

The Courts of Chancery in England and Ireland.
The Common Law Courts.
The Courts of Bankruptcy.
The Courts of Admiralty.
The Courts of Probate.

31 & 32 Vict. c. 55.

An Act has been passed for extending this plan to the Scottish Law Courts, which it is for your Lordships to bring into operation.

and for Dog Licences, &c. in Ireland.

In addition to these, stamps are prepared by us to denote the local rates levied by means of licences to keep dogs in Ireland under the provisions of the Act 28 Vict. cap. 50., and to denote fees on proceedings in Petty Sessions in Ireland under the 21 & 22 Vict. c. 100.

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*POSTAGE STAMPS. IMPROVEMENTS IN STAMPING, &c.

The introduction of penny postage thirty years ago in bringing with it the use of stamps for letters, cast upon the Stamp and Tax Department, as it was then called, the duty of supplying these new stamps. It was expected that stamped covers or envelopes would be used almost exclusively, and accordingly a large supply was provided bearing

1840.

Mulready's allegorical design; at the same time to afford the public a choice, preparations were made for supplying envelopes bearing the embossed postage stamp and also the adhesive stamps.

It soon appeared that the stamps of Mulready's design were not acceptable to the public, hence the preparation of the adhesives and the embossed stamps was alone continued; the adhesives being printed (upon watermarked paper) and gummed at the back by a copper and steel plate printing firm under contract to the Board, and under

* This history of the postage stamp has been furnished by Mr. Edwin Hill, the Superintendent of the Stamping Department, who in that capacity had the satisfaction of carrying out the views of his brother, Sir Rowland Hill, to whom we owe the system of penny postage.

strict superintendence of their officers; whilst the embossed envelope stamps were ck in the Stamping Department at Somerset House by rapid machinery especially ised for the purpose. Similar machines have since been constructed in this country use in Prussia and some other foreign countries.

Two governing ideas necessarily presided over these preparations, viz., 1st. excellence he stamps to render imitation difficult and expensive; and 2nd. cheapness of luction, seeing that in the adhesives, for the paper, print, and gum, there could be no ge made, and that in the embossed envelopes, for the stamping in colour there could ut a very slight addition made to the charge for the envelope itself. In the main, efore, the expense of preparing the stamps, more than doubled by the addition of expense of distributing them, would necessarily fall upon the postage rate, which g then reduced to a penny must be seriously eaten into unless these expenses could ept down within the narrowest limits.

Necessity for excellence of workmanship and cheapness of production.

The sale of postage stamps has of course kept pace with the astonishing development he Post Office, or rather more, since money prepayment was not discontinued until e time after the sale of stamps commenced. The amount sold in the first year (1840) in round numbers 300,000*l.* worth. By a steady yearly increase this amount, as be seen below, has been swelled to a sum of upwards of four millions for the year 9.

Development of the sales.

ANNUAL AMOUNTS of SALES of POSTAGE STAMPS from the commencement of the issue to the end of the Year 1869.

	£		£
1840	309,693	1855	1,950,572
1841	489,869	1856	2,212,177
1842	530,181	1857	2,414,331
1843	574,152	1858	2,386,269
1844	645,831	1859	2,593,838
1845	769,028	1860	2,761,212
1846	777,982	1861	2,885,943
1847	887,486	1862	3,041,459
1848	887,375	1863	3,226,654
1849	985,233	1864	3,401,602
1850	1,125,407	1865	3,658,930
1851	1,313,838	1866	3,798,830
1852	1,590,334	1867	3,945,751
1853	1,763,184	1868	4,077,367
1854	1,882,645	1869	4,144,239

Although the embossed stamps form but a small proportion of the mass, yet that their ber is by no means inconsiderable is shown by the fact that if the envelopes stamped single day were, when closed, to be laid end to end, their united length would be less than six miles.

Stamped envelopes.

When these stamps were first introduced in the year 1841 the stamped envelopes vided at this office were made of a peculiar paper in which were inwoven three ured threads. This was then considered essential for the due security of the enue, but it was attended with some inconvenience. In the first place the paper necessarily of a quality inferior to that in general use, and in the second place, we e prevented from allowing the public to send their own envelopes, of such sizes forms and qualities of paper as might suit them best, to be stamped at the office. was therefore decided in 1855 that the use of the threaded paper should be discontinued. We still issue stamped envelopes, but any one is at liberty to send paper e to be impressed with the postage stamp under certain regulations, a copy of which y be obtained on application at this office. During the year 1868–9 upwards of 00,000 of stamps were impressed on paper provided by the public.

Stamping of envelopes sent in by the public.

The successful employment of machinery driven by steam power, in impressing the bossed postage stamps led to the consideration whether other stamps, when required large numbers and alike in the amount of duty, might not be economically dealt h by similar means. The newspaper stamps, answering to these conditions, had, in ner times, really been the subject of attempts of the kind, which however were successful, chiefly it is believed from the difficulty of so handling the large unwieldy wspaper sheets as to present them to, and withdraw them from, the machine, in a ficiently rapid succession. The success of the embossing machines encouraged enewed attempt to overcome these difficulties, and after the usual course of disappointments, failures, and delays had been gone through, success was at last attained.

Machinery applied to the stamping of newspapers.

It was also suggested by the Superintendent of the Stamping Department that might be advantageous both to the office and to the parties to allow some of the princi newspaper proprietors to stamp their own newspapers whilst printing them, by me of a die supplied by the Department and attached to their machine together wit

Stamping by newspaper proprietors.

"tell tale" to register its movements. And after a long delay caused by certain leg difficulties, the plan was adopted, first for the "Times" newspaper, and subsequently the "Illustrated News" and the "Stamford Mercury." Much difficulty was experienc with the machines of these two last newspapers, the movements to be recorded bein the rapid reciprocations of their large inking and type tables which present practically quick succession of violent blows. Further, the partial abolition of the newspap stamp, which had taken place before these two machines were adapted to this purpos made it necessary to provide the means whereby the parties could at their pleasure sto off the stamping and recording mechanism and print without them, without the pow however of detaching either the die or the "tell tale" from their machine. The difficulties at first appeared insuperable, but in time they were overcome.

So long as all newspapers were required to be stamped, the use of machinery produce a large economy, but when the newspapers not passing through the post office wer relieved of the duty the economy was of course much reduced.

Perforation of adhesive stamps.

The plan of perforating the adhesive postage stamps was suggested by a gentlema unconnected with the Revenue who having but very little knowledge of machine required much assistance as to the means of effecting the perforation with the necessar speed and economy. Great difficulty arose from the circumstance of the sheets stamps, which are printed in a damp state, shrinking unequally in drying, which render it necessary that the mechanism employed should be capable of easy adaptation to th several different lengths found in the dried sheets. After repeated trials and disap pointments, the eminent firm of D. Napier and Son constructed the machines whic with some subsequent improvements, have given great satisfaction, and are now doin the work.

1853. The penny receipt stamps, embossed and adhesive, having been adopted by Parliamen whilst the perforating machines were being constructed, and the Chancellor of th Exchequer having decided that the adhesive receipt stamps should not be issued unt perforated, the machine first completed was put to work upon these stamps. There ar now five machines constantly at work, perforating about 15,000 sheets of stamps pe day; which number however includes about 1,100 sheets of stamps for India, Ceylo Mauritius, and other colonies.

1858. Bankers' cheques.

The embossed penny receipt stamps were of course impressed by the ordinary han presses; but when—soon afterwards—the penny duty was imposed also upon banker cheques, not previously liable to stamp duty, the burden cast upon the Department wa greater by many times than its ordinary resources were able to bear, more especially at the outset, when all the bankers in the kingdom poured in their stock of cheque form to be stamped; one single day bringing in more than a million of these forms. To mee the occasion three relays of tellers and stampers were formed, so as to economize mo of the twenty-four hours, machinery provided for other purposes was hastily adapte

Great pressure in the department.

to the work, and one machine was devised, constructed, and set to work with such rapidity that within fourteen days from its first conception in the mind of the Superintenden it was in full work day and night and producing 50,000 impressions within each 24 hour In short, under this great pressure the gross produce of embossed uncoloured stamp (technically called "dry stamps") was raised, within three weeks, from 40,000 per da to 400,000.

1859. Of course this extraordinary rate of production became unnecessary so soon as th first flush had subsided, and matters had fallen into a more regular course. Still th permanent addition to the work of the Department was very considerable, raising the dail number of dry stamps impressed to at least threefold what it had been immediatel before. Hence it became necessary to extend the use of machinery as fast as new machines could be constructed; incorporating of course every practicable improvemen of which experience had suggested the necessity.

The policy of relying rather upon more numerous low duties than upon less numerou higher duties was gradually extended to various other matters; also the steps by whic ad valorem duties increase with the money considerations involved, were made smalle

Great fluctuation in the demand for stamps.

and consequently more numerous; again, the plan of collecting, by means of stamp instead of money, various fees receivable in the Public Offices and Courts, has been muc extended; stamps are also now used for securing the duty on cavendish tobacco, fo the dog licences, and the telegraphic fees; these measures have of course tended muc to increase the work of the Department. There are at times extreme fluctuations too i

demand for stamps, and occasionally special demands arise, e. g., last autumn ,000 of stamps were required in haste by the Post Office for use in the telegraph ons, and were supplied at the rate of near 40,000 per day. Agricultural statistics ire more than a million of stamps, commonly within a short period, dog licences ire nearly a million and a half, &c., &c. It has been by the employment of rapid hinery and the adoption of numerous contrivances, mechanical and otherwise, for the ovement and simplification of the various processes in operation, and with the aid of od and slightly increased staff of assistants, that the Department has been enabled neet these emergencies, in addition to dealing with the large increase of the regular s, which now averages 230,000 stamps per day.

Employment of boys.

he attendance required by the machines furnished a light employment suitable for s, whose numbers, of course, increased as the use of machinery was extended. ut 84 boys are now constantly employed, mostly at the machines, but in some cases he performance of duties which had previously been intrusted to men alone. ongst these boys individuals have appeared from time to time combining, in an sual degree, zeal and expertness in the work, with habits of industry, order, and ctuality, and general trustworthiness, and with whose characters, their official eriors, under whose eyes they had been growing up, must needs be much more nately acquainted than they could be with those of any persons outside, however ngly recommended. Hence, under the authority of the Treasury a class of junior npers was formed, consisting of select youths of not less than four years standing in machine department. These youths, the select of a large number, and trained in department, have, as a class, been found much superior in usefulness to the men nerly admitted under the old patronage system, and as they commence at little more half the salary that was given to the former new comers the arrangement is as much erior in economy as it is in efficiency. With advancing age and increasing usefulness salaries of these young men advance until they reach the level of those of the lowest or class of stampers, into which class they then pass.

Formation of a junior class of stampers.

The plan of employing boys in the lighter duties has lately been introduced into the neral Post Office, in consequence of the favourable impression made upon some of the nbers of the late Government on occasion of a visit to this Department.

Economy of space in the buildings.

One economical result of the employment of rapid machinery, added to the increased iency of the staff, remains to be noticed. The space occupied by the Department, a tion of the new wing erected at Somerset House twelve years ago, would, but for the of these improved means, have been long since found quite inadequate. But in the nner the work is now carried on, although it continues steadily to increase, the essity for incurring a heavy expense in the enlargment of the premises may probably deferred for years.

Illustration of the savings to be made by improvements in the processes.

It may be mentioned in illustration of the saving that can be effected even in the ior processes carried on: 1st. that the expense of affixing the paper escutcheons upon chment, rendered needful by the insufficiency of the parchment to permanently retain impression of the stamp, has been diminished by the use of some simple mechanism the simplification of the previous arrangement to the extent of about 1,000*l.* a year; 2ndly. that as respects the striking of the duty of sixpence each upon common reements, which come in large numbers, by the use of a press so constructed as to erringly record the number of impressions taken, the necessity for filling up, entering the books, and passing through the several departments of near 140 warrants per y is prevented, to the saving of time, trouble, and warrant forms.

Removing causes of complaint.

It has ever been the desire of the Board to remove as far as practicable all causes for mplaint on the part of applicants for stamps, whether concerning delay either in warding the warrants, or in impressing the stamps, or in delivering out the goods after mping, or complaint of the over-crowding of the waiting rooms, consequent upon the gth of time occupied by these several processes. Here again the aid of suitable chanism has given relief. By the recording press common agreements are at once mped and delivered to the parties, enabling them to vacate the place immediately. The merous warrants for stamps, so soon as they have passed the desks of the accountants' d receivers' clerks, are conveyed by mechanism at once to the Stamping Department, by hich means their order of priority is preserved, the disturbance of which, under previous rangements, was often complained of. The rapid accumulation in the telling and mping rooms of articles requiring to be stamped, which, especially in times of great ssure, makes it most difficult to keep them in the order in which they were received, s also necessitated a recourse to mechanical contrivance.

From the comparative infrequency of complaint, it may be assumed that the mean taken to abridge the time occupied in getting things through the office have been fairl successful.

Adhesive Stamps.

First used for Inland Revenue Duties in 1853.

Down to the year 1853 the use of an adhesive stamp was confined to postal purpose In that year a fixed duty of a penny was imposed on receipts and also on drafts, in lie of ad valorem duties, and authority was given to use an adhesive stamp to denote th penny duty. This privilege, which has undoubtedly been of great value to the publi has been extended to a variety of other Inland Revenue duties, and the use of such stamp has been applied to fees payable on proceedings in Courts of Law. The plan o having stamps to denote these fees is very successful, but without the aid of an adhesiv stamp it would have been quite impossible to overcome the difficulties surrounding i

It is not however to be supposed that we should regard with favour an extended use o the adhesive stamp for duties.

For fees its use is a matter of necessity, and as the documents charged with fees pas through the hands of an Officer of the Court, there is a security for the proper use of th stamp; but for duties, we are strongly of opinion that it would not be prudent to sanctio its application to documents of a different description from those for which an adhesiv stamp may be now used.

Their use for deeds, &c. to be deprecated.

For deeds and instruments of a permanent character such a stamp is obviousl unsuited. Not only would the Revenue be exposed to the risk of the omission of th stamp being supplied only in case of necessity, but the public would be in great dange from the facility with which such stamps may be removed either purposely o accidentally.

Cost of adhesive Stamps and of impressed Stamps.

The adhesive stamp is a most costly production. A plate must be engraved for eac rate of duty, and the expense of a first or original plate is not less than 120*l.*, and afte this, there is the current expense of printing, gumming, and perforating the sheets o stamps, which is done partly by contract, and partly in this office. On the other hand a die for impressing a stamp on paper or parchment costs less than 10*l.*

It is a very general complaint that employers are subject to robbery of adhesive stamp by their servants.

This applies no doubt more particularly to postage stamps, there being facility fo getting rid of such stamps at post offices; but the feeling of insecurity in this respec extends to the Inland Revenue Stamp, and although we were unwilling at first to permi any defacement of the design for fear of interfering with the means of authenticating th stamp, we were compelled to meet the complaints of the public by allowing persons t print their names upon stamps which they have purchased. We only stipulate that th printing shall be on the upper edge of the stamp, and so as not to deface any portion o the effigy of the Queen.

Name of firms, &c. may be printed on Stamps under certain rules.

List of Documents on which adhesive Stamps may be used.

Adhesive stamps may be used to denote duties payable on the following documents—

- Receipt.
- Draft.
- Bill of Exchange. } drawn abroad.
- Promissory Note. } drawn abroad.
- Delivery Order.
- Contract Note.
- Proxies.
- Voting Papers.
- Dock Warrant.
- Agreement under hand only.
- Lease, in certain case.
- Policy of Insurance do.
- Charter-party.
- Certified copy of register of births, &c.
- Cost book mines.

Dies sent to Scotland for draft and receipt stamps, and certain deed Stamps, about to be impressed there.

It was found necessary to provide the means of impressing the penny receipt an draft stamps at Edinburgh; and this departure from our system of centralizing i London all the stamping for Great Britain was followed by a demand, which we coul not reasonably refuse, for the use of other dies of a higher denomination in the Scottis capital. The immediate cause of this was the introduction of the Titles to Lan Act, 21 & 22 Vict. c. 76., by which it is provided that a writ of confirmation shall b endorsed on the disposition, sazine, or other instrument to which it belongs. The risk o sending valuable documents to London for the mere purpose of having a 5*s.* stam impressed was too grave a matter to be disposed of by mere considerations of th

onvenience, expense, and responsibility, which would be entailed upon our estab-
ment in Edinburgh by transferring a few additional dies to that city; and we
refore ordered some to be prepared for that purpose. At present there are about 60
s at Edinburgh.

Change in our practice as to stamping executed instruments.

In the year 1867 we made an important change in the mode of dealing with executed
truments brought to this office to be stamped. A practice had grown up so entirely
posed to the principle on which the stamp duties are collected, so troublesome and
atory for the public, and throwing such an undue burden of responsibility upon this
partment, that from every point of view it had long been condemned in our estimation,
d has now been abolished. We allude to the practice of passing all executed in-
uments through the Solicitor's department in order to have the duty assessed by his
rks. No one who is aware of the enormous number of deeds which are sent in for
mping every day, and who is acquainted with the careful scrutiny which many of
m require in order to ascertain the stamp duty to which they are liable, can suppose
it in the hurried examination of them which alone was possible there could be any
curity for the revenue or for the public. And thus the sanction of an officer of the
venue was frequently given to insufficient stamps, and if the error was subsequently
scovered it was impossible for us to divest ourselves of the responsibility for its
currence. Yet in truth the error was almost always directly chargeable to the person
nging the deed to be stamped, whose statement of its nature and effect was necessarily
cepted by our officers in order to avoid the great delay which would be occasioned by
it careful perusal and consideration of all its provisions requisite for arriving at a
rrect conclusion. In any case of doubt or difficulty an adjudication of the stamp duty
yable may be obtained by application to our Solicitor, under certain regulations, and
ere can be no pretence for making us assess the duty in the case of an ordinary
ecuted instrument, where it is only necessary to ascertain its purport in order to affix
e proper stamp. No one can better know what the provisions of a deed are than the
torney who prepares it, and no one is likely to know less about it than a clerk in our
ice who has a bundle of parchments thrust into his hands with an intimation that if he
es not assess them for duty at a glance the delay will be fatal to the transaction, and
no is conscious that there is a crowd of persons waiting for the same purpose all
ually anxious and exacting.

Attempt to establish a sale room for stamped parchment.

We have made an endeavour, but hitherto without much success, to accommodate the
iblic and at the same time to relieve our stamping room from a pressure which is
metimes very inconvenient, by establishing a department for the sale of stamped
rchment and paper at this office. It was hoped that law stationers might draw their
pplies from our sale room instead of flooding our office with large quantities of their
vn goods to be stamped at uncertain times, and frequently when other work might be
gently requiring the whole strength of the department. But we have failed to obtain
y purchasers for our stock, and it is probable that without much greater alterations in
ur system we shall not attain the desired result.

PROBATE, LEGACY, AND SUCCESSION DUTIES.

History of the Duties.

The following history of the Probate and Legacy duties drawn up in 1857 by the late Controller, Mr. Trevor, appeared in the Appendix to our first Report.

The revenue arising from the stamp duties upon grants of Probate of will and of Administration in England and Ireland, and Inventories in Scotland, and upon Legacies and other Successions to property upon death, commenced with duties of small amount, which have been from time to time considerably increased, and the area of taxation also considerably extended, and the produce in the year ending the 31st December 1856 was 3,097,750*l.* 17*s.* 6*d.*

In most of the European States, either for national or municipal income, the succession to property upon death has been taxed, and the origin of such tax has been ascribed to the "vicesima hereditatum et legatorum" established by the Emperor Augustus.

The casualties incident to feudal tenure were practically taxes on successions to property upon death, and the sovereigns of England derived income from this source, which was collected by means of inquest of office called an "inquisitio post mortem." The Court of Wards and Liveries was established by Statute 32 Henry 8. c. 46. to superintend and regulate these inquiries, and to enable the Sovereign to obtain his rights. The proceedings of this court, as is well known, formed one of the vexed questions between King Charles the First and his Parliaments, and the Court practically ceased to exist when warfare commenced, although it was not legally abolished until the Act of 12 Car. 2. c. 24. was passed. It is stated in the recital of this Act that "it hath been found by "former experience that the Court of Wards, &c., and the consequents upon the same, have been "much more burdensome, grievous, and prejudicial to the kingdom than they have been beneficial "to the King; and whereas since the intermission of the said Court, which hath been from the four-"and-twentieth day of February which was in the year of our Lord one thousand six hundred forty "and five, many persons have by will and otherwise made disposal of their lands held by knights' "service, whereupon divers questions might possibly arise, unless some seasonable remedy be taken "to prevent the same." And by this Act, to use the words of Mr. Hallam, "one ancient fountain "that had poured its stream into the royal treasury was closed up for ever," and in lieu certain rates of excise were granted to his Majesty, for a full and ample recompense and satisfaction as well for the "profits of the said Court of Wards and for all arrears any way due for the same."

1694. Stamp duty on probates.

There was no revenue from succession to property upon death from the year 1645 until 1694, when the stamp duty upon grants of Probate and Administration, being one of the first stamp duties copied from Holland, was imposed in June 1694 by the Act of 5 & 6 William and Mary, c. 21. This Probate duty was of small amount, five shillings for each Probate or Administration for property above 20*l.* in value, increased four years afterwards (9 & 10 Wm. 3. c. 25.) to ten shillings, although by the same Act many documents, apparently not so capable of bearing a tax, were charged with the more considerable duty of 2*l.* and 4*l.*, eight times more onerously than that which formed the title of the inheritor of large sums of money.

1779. Increased rates of duty 1801. 1804. 1815. Rates now payable imposed.

This low rate of taxation continued for upwards of 85 years, until August 1779, when the 19 G. 3. c. 66. was passed, which first imposed an ascending scale, but not extending beyond property of the value of 300*l.*, increased in 1783 (23 G. 3. c. 58.) to 1,000*l.*, and in 1789 (29 G. 3. c. 51.) to 5,000*l.*, and in 1797 (37 G. 3. c. 90.) to 10,000*l.* It was not, however, until 1801 (41 G. 3. c. 86.) that any very considerable addition was made, when the rates were increased, and the scale ascended to 100,000*l.* of value, quickly followed in 1804 (44 G. 3. c. 98.) by increased rates extending to 500,000*l.*, and in 1815 to the higher rates now payable (55 G. 3. c. 184.), which do not extend beyond the value of one million sterling.* Previously to 1815 the rates of duty for Probates and Administrations (testacies and intestacies) were the same; but the latter were then increased in the ratio of 3 to 2.

Distinction in duty on testacies and intestacies.

Ireland.

The Probate duty and other stamp duties were first imposed in Ireland in 1774 (13 & 14 G. 3. c. 56. of the Irish parliament) at five shillings for each grant of Probate or Administration exceeding thirty pounds in value, which was subsequently increased by different Acts until 1816 (56 G. 3. c. 56.), but at a lower rate than the corresponding duty in England, and in 1842 (5 & 6 Vict. c. 82.) the English rates were imposed in Ireland, first temporarily, and in 1853 permanently, by the 20th section of the 16 & 17 Vict. c. 59.

Scotland.

No tax of the description of Probate duty was imposed in Scotland until 1804 (44 G. 3. c. 98.), when the same rate of duty was imposed in England and in Scotland by the terms of the law, but practically not equally paid in both countries.

Commissary Courts.

When the reformed religion was established in Scotland, the appointment of Commissaries, in whose Courts wills were proved, was taken from the Bishops and given to the Crown; but the Royal Commissaries did not acquire or did not exercise the authority of compelling every Executor to obtain a title, called in Scotland confirmation, before acting as Executor, which doubtless was previously done by the Bishops' Commissaries.

1808. Inventories.

The rule of law in Scotland arose, that "possession excluded the necessity of confirmation;" and if possession could not be so obtained the practice permitted confirmation for the portion only of the property which the Executor could not otherwise obtain. This rule and practice prevented the receipt of revenue, and the law was amended in 1808 (48 G. 3. c. 149. sec. 38.), by compelling the exhibition of an Inventory of *all* the moveable estate in Scotland in the Commissary Court, and imposing the stamp duty upon such Inventory. This Act considerably improved the collection of Inventory duty in Scotland; but the habits and practice there still enable persons to obtain possession

* This has been altered, see pages 98 and 99.

property belonging to a deceased without first recording an Inventory or making a title by ...mation, which is not the case in England or Ireland, where it seldom happens that a grant ...obate or Administration is not obtained previously to any dealings with the property; and ...quently the payment of probate duty is more prompt and general than that of inventory duty.

The Legacy duty, another succession tax, was first imposed in Great Britain in June 1780 (20 G. 3. ...), when stamps were required on receipts for Legacies, which were increased in August 1783 (23 G. 3. c. 58.) and in August 1789 (29 G. 3. c. 51). The charge of a duty upon the receipt was ...overed to be a mistake, in consequence of a case where it was judicially held that no receipt ...ing been given no duty was payable. One of the Judges, Mr. Justice Heath, observed, that ...he great error in the Legacy Duty Act was that Legacies themselves were not chargeable, but only ...he receipts for them." It was necessary to secure the revenue that the law should be amended, ...l the Act 36 G. 3. c. 52. was passed in 1796, by which the duty was imposed upon the Legacy. ...e provisions of this Act contain nearly all the regulations now in force for the collection of the ...gacy duty. The rates imposed by this Act were, for—

1780. Legacy duty imposed in the shape of a duty on receipts.

1796. Duty transferred to the Legacy.

Rates.

Brothers and sisters, and their descendants	Two per cent.
Brothers and sisters of father or mother, and their descendants	Three per cent.
Brothers and sisters of grandfather or grandmother, and their descendants	Four per cent.
And all other persons	Six per cent.

...l no duty was charged for husbands, wives, children, and grandchildren, or ancestors.

This Act is confined to Legacies of personal estate under wills of persons dying after April 1796; ...l it is well known that Mr. Pitt at the same time proposed a Bill for similar duties on Legacies ...rged upon and devises of real estate, which was strongly opposed in the House of Commons, and ...thdrawn upon one of its last stages being carried only by the casting vote of the Speaker.

Duty on real property proposed by Mr. Pitt.

In 1804 the rates fixed by the Act of 1796 were increased from two to two-and-a-half per cent. ...l from six to eight per cent., and a provision was inserted in this Act (section 23.) declaring that ...rates should be charged on Legacies subsequently paid or satisfied, without reference to the date of ...testator's death (which by the previous Act was limited to deaths after April 1796), thus charging ...tax at the time of the receipt of the benefit, without reference to the time of the origin of the ...cipient's title.

1804. Rates increased.

In 1805 the Legacy duty was extended (45 G. 3. c. 28.) to children and their issue at the rate of ...e per cent., and the rate for strangers in blood was raised from eight to ten per cent., and all the ...es of Legacy duty were imposed upon Legacies the payment of which was charged upon real estate or ...ich were paid from moneys to arise from the sale of real estate directed by the will to be sold. By ...s Act the Exchequer obtained the greater portion in amount of revenue which Mr. Pitt failed to ...tain in 1796, as his proposal would not have touched estates in settlement.

1805. Duty extended to children.

In 1815 the rates of Legacy duty were further increased (55 G. 3. c. 184.) by charging fathers, ...others, and lineal ancestors, and the two-and-a-half was raised to three per cent., the four to five per ...nt., and the five to six per cent., and no change has since been made in the rates of duties.

1815. Rates increased.

The Legacy duty commenced in Ireland in 1785 (25 G. 3. c. 18. of the Irish parliament), and con...ued and increased by several subsequent Acts. The rules and regulations for its collection are ...ntained chiefly in the 54 G. 3. c. 92. The rates (56 G. 3. c. 56.) were, in common with all other ...mp duties, lower than in Great Britain; but since 1842 the same rates (5 & 6 Vict. c. 82. and ... & 17 Vict. c. 59. s. 20.) are payable throughout the United Kingdom.

Ireland. Legacy duty. 1785.

The Probate, Legacy, and Succession duties are classed under the general head of ...mp duties, but it is the Probate and Administration duty alone which is really collected ...y means of stamps.

Method of levying these duties.

The stamp is impressed upon the document issued by the Court of Probate and its ...pendencies, giving authority to the Executors or Administrators of a deceased person ...deal with personal estate: and the value of the stamp varies according to the amount ...f the estate.

In Scotland, owing to the non-existence of the Ecclesiastical Courts, by which Probates ...sed to be granted, the machinery is different.

Scotland.

There the stamp is impressed on an Inventory of the personal estate of the deceased, ...nd the legal authority of the Executors or Administrators is derived from a confirmation ...as it is called) granted to them by the Commissary Court, upon production of the ...nventory, duly stamped. There is, however, a further and more material difference ...etween the two systems.

Inventories.

In England it is only necessary for an Executor to swear that his testator's estate ..., on the whole, of a certain value. In Scotland he is required to make a detailed ...tatement, also upon oath, of all the items of which the estate consists, and this is like...ise the law in Ireland.

For the sake of simplicity we shall speak only of the English system, noticing the ...cotch Inventories whenever it is necessary to advert to the difference of practice in that ...ountry.

Probate.

The payment of the Probate duty (we may include in that term the Administration duty) is necessarily the first step taken by an Executor, as without it, he cannot deal with the property of his testator, and our main security for the collection of the duty, as in the case of all stamp duties, consists in the invalidity which attaches to acts done without the authority of a duly stamped instrument.

In this sense the Probate duty is popularly said to "collect itself," and the first knowledge which we have at this Office that the duty is due is derived from the announcement that it has been paid. A copy of every will proved in the Court of Probate and of all Letters of Administration granted by that Court are sent to the Legacy Office; and as it is to be assumed that the Officers of the Court do not issue probates unstamped, or insufficiently stamped, no action on the part of this Department is necessary with regard to the duty. But these copies of wills and administrations are the foundation of all our proceedings in the collection of the Legacy duty, and it is for this purpose that they are furnished to us.

Copies of wills furnished to this office.

As soon as a copy of a will comes into this office, an abstract is made, in a tabular form, of every legacy and of the disposition of the residue, and of every devise of real estate. A notice is then issued to the Executors, or in the case of administration, to the Administrators, that they will be required to render accounts to this office and pay the duties within the periods defined by law.

Notice to executors;

A notice respecting Succession duty is also sent to all persons who appear to be successors or Trustees accountable for Succession duty, as well as to the Executors.

and to trustees, &c. for succession duty:

It is to be observed that the law makes it incumbent upon Executors, Successors, &c., to deliver accounts and pay the duties without any application from this office, and therefore that the omission of such application does not afford a valid excuse for non-payment of the duties as they become due.

When 12 months have elapsed from the date of the Probate without a settlement of accounts by the Executors, a letter is issued to them requesting immediate attention to the Crown's claim.

2nd notice in 12 months:

If, as frequently occurs, no notice is taken of this, a second letter is sent six months later, and if no satisfactory reason is given for delay, at the end of about two years from the date of Probate a list of unsettled cases is made out in the Legacy Office, and sent to the Solicitor for recovery of the duties by legal proceedings.

3rd notice: proceedings.

Reversionary and contingent legacies require of course a different treatment.

It has hitherto been the practice to leave them unnoticed for 15 years from the date of Probate, and after that interval to examine the abstracts of the wills and make out a list of all reversionary and contingent gifts on which the duties remain unpaid.*

Reversionary and contingent legacies.

Letters are then sent to the Executors inquiring whether the events have happened upon which the gifts by the will fall into possession, and six months later another letter is sent to all those who have not answered the first.

Letters of inquiry.

If these inquiries are not noticed, the local Officers of the Board are desired to obtain information as to the existence or place of residence of the accountable parties, who are thus frequently discovered, after long search, and made to satisfy the Crown's claim in those instances in which the reversions have fallen in.

Proceedings.

At the end of five years after the first review of abstracts of wills, the books are again examined for the purpose of dealing with the cases in which it was ascertained, on the

Review of the books for outstanding reversions.

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* With respect to reversionary and contingent legacies, an alteration of a twofold nature was contemplated by the Board in their report of January 1866. It was proposed, firstly, to accelerate the collection by the issue of notices to Executors and other accountable persons at the end of ten years from the date of Probate instead of fifteen as formerly, and secondly that a review of all the reversionary claims should be made at the end of five years after this first enquiry, and so on continuously every five years until the whole of the cases were exhausted.

The latter alteration was commenced and has been steadily persevered in and has been attended by satisfactory results; but the amount of labour required for this business has been fully sufficient to occupy the whole of the time of the additional clerks allocated to this work. The acceleration, therefore, of the time of commencement has not yet been attempted, and it would require additional force to adopt it.

But another very important work has been going on. Apart from the review of the books at periods of five years which has been adopted, a number of experienced clerks have been employed in reviewing the old books commencing with 1812 for the purpose of clearing the registers.

We may give as an example of this work the year 1814, which has been worked through. There were in the books of this year 242 open accounts, of these some have been cleared by payment of duty, others have been discharged as altogether irrecoverable; and the result is that there remain 21 cases and no more, which being still reversionary will require future operations. In all the other cases the executors or their representatives will be set free from the often repeated but fruitless applications with which they were being periodically disturbed under the old system, and it is hoped that all reasonable ground of complaint will be removed.

ious enquiry, that the reversions were still outstanding; and a third review takes e at the end of another five years, and so on, from time to, time until the cases are worked out.

is not however to be understood that these periodical revisions are the only measures h are taken to collect the duties. The circumstances of the several estates vary iderably, and as those circumstances come to be understood the cases are dealt with rately, and specially kept under view, so that in some cases more interval than nary is allowed to elapse, whilst in others, on the contrary, a closer collection both etter and, when necessary, by legal proceedings is resorted to. Thus some approach ade to following the cases individually although the estates to be dealt with are too erous to admit of the universal application of that method.

Succession duty imposed in 1853.

1 1853 Mr. Gladstone introduced the Succession Duty Act, extending the Legacy from personal property passing by death under a will or intestacy to all property ing by death, both real and personal. The vast amount of property which is subject of settlements taking effect on the death of the settler and of the suc- ive liferenters created by him, was thus for the first time brought into charge.

Similar attempt in 1796.

Bill, incidentally alluded to in Mr. Trevor's Report, had been brought in by Pitt in 1796 (at the same time as the first Legacy Duty Act) for granting "a duty succession to real estate in certain cases;" but it encountered a strong opposition ie House of Commons, until the Government, on passing it through one of its stages by the casting vote of the Speaker, withdrew it.

ubsequent attempts were made to extend the tax to real estate (vide Hansard, 62, pp. 96, 116), but none were successful until the introduction of the above- tioned Act of 1853 by Mr. Gladstone, the scope of which was much more extensive that of the scheme contemplated by Mr. Pitt.

Litigation.

he questions which have arisen under the Succession Duty Act, many of them lving most difficult points of law, have been very numerous; but it could not be ected that an Act affecting all the various modes in which property may be disposed or may devolve by operation of law, could be so framed as not to admit of objections; on the whole, it appears to us to have been less open to successful attack than ht have been anticipated.

Difficulty in in accounting for the small produce of the duty:

large estimates of competent persons.

omething it will be expected that we should say about the comparatively small luce of the Succession Duty, but we cannot throw much light on the subject. In debates in the House Commons in 1853 all the speakers most competent to form a id opinion unhesitatingly pledged themselves that the addition to the Revenue ld be enormous. Mr. Mullings confidently asserted that it would produce upwards hree millions. Mr. Cairns (the present Lord Cairns) said that "the property passing will was by no means so great in amount as that settled by deed of settlement." estimated the produce of the new duties at four millions per annum, and declared this was the opinion of all competent persons among those he had consulted. d Berners in the House of Lords said he had satisfied himself that the tax would luce more than four millions.

Estimate by this Department.

Those Officers of this Department whose knowledge of the subject best qualified n to advise in such a matter made themselves responsible for the estimate of two lions, which was denounced as grossly inadequate by those who opposed the bill.

Probable causes of error.

When all were so wide of the mark, we cannot think that much apology is due for the or in the calculations made in this office, which, after all, was less than that in any other mate. It appears certain that, in common with everyone else, those who made them atly overrated the amount of settled money, and that, as to real property, they did make sufficient allowance for the charges and incumbrances with which it is thened, and which are deductions from the taxable value of a succession. These we ık are the main causes of error, and it is to be noted that the representatives of those nches of the legal profession, which have the best means of forming an opinion on se two points, Mr. Mullings, on behalf of the Solicitors, and Lord Cairns, on behalf the Equity Barristers, were both entirely in the dark.

t is possible, too, that the fact of successions to land being more generally direct, therefore subject to a lower rate of duty than the average of legacies, was not iciently taken into account.

Deficiency not attributable to fraud.

We have no reason to think that any appreciable amount of duty is fraudulently pressed.

1857. Affinity clause (11) extended by Treasury authority.

In the year 1859 we received your Lordships authority for extending the benefit conferred by the 11th section of the Act 16 & 17 Vict. c. 51.

The general object of that section is thus stated by Mr. Thring in the introduction to his edition of the Act: "Another provision may be mentioned, having for its object the alteration of the Legacy Duty Acts in favour of the taxpayer. Under those Acts when a legacy was given to a son-in-law or a daughter-in-law, a stranger in blood to the testator, a duty of 10*l.* per cent. was payable; but by the Succession Duty Act, it is provided that this inconsistency shall cease, and that either husband or wife shall be entitled, in calculating the amount of duty, to take advantage of the nearer relationship of the other to the person from whom the benefit is derived." The clause however, by which this is effected limits the benefit, in the case of legatees, to those *who take under the will of a person dying after the passing of the Act;* and it soon became apparent to us that this limitation could not be maintained. No doubt it is open to the Legislature, and it has not been unusual, to adopt very arbitrary rules in the imposition of taxes. But if once a principle is adopted, it becomes a very difficult matter to introduce an arbitrary rule into its application, as has been attempted in the 11th clause, which in effect recognizes the injustice of the former state of the law, but declares that of two persons coming to pay duty on the same day, one shall be relieved from that injustice, while the other must submit to it.

Your Lordships agreeing with us that this could not be maintained, were pleased to authorize us to consider the 11th section applicable to the cases of all legacies thereafter chargeable with duty, without reference to the date of the original testator's death.

20 & 21 Vict. c. 79., 1857. Separate probates for England and Ireland abolished.

It was in the session of the same year that the "Probate and Letters of Administration (Ireland) Act," was passed, by the 94th and 95th sections of which the necessity for taking out separate Probates for England and Ireland is abolished; and a Probate or Administration granted in England may be rendered valid for property in Ireland under the following regulations:—

> The Executor or Administrator must make affidavit of the value of the property over which he seeks to extend the operation of the grant, and must obtain such a stamp thereon as is required for property of the total value. A certificate is then sent by the Officers of this Department to the Registrar of the Court of Probate stating that the proper Stamp Duty for the aggregate amount of the property within the jurisdiction of the Probate Courts in both countries has been paid, and thereupon the seal of the Court is affixed, and the instrument is as valid as if it had originally been granted by that Court.

1858. The same rule extended to the United Kingdom. 21 & 22 Vict. c. 56.

In the succeeding year the same principle received a further extension by the operation of the Confirmation of Executors Act, under which the representatives of a person who dies domiciled in one part of the United Kingdom, having personal property in another part, can include in one document (either Probate, Administration, or Confirmation) the whole of the effects of the deceased, the stamp duty being of course payable upon the aggregate amount.

It will be observed that this Act is permissive merely, and that it is still competent to pay duty separately on the effects in the three countries.

1859. Probate duty extended to estates above 1,000,000*l.*

The Act 22 & 23 Vict. c. 36 introduced a graduated scale of Probate Duty in cases where the value of the personal estate exceeds 1,000,000*l.* The number of instances in which grants have been made for property exceeding that sum, since the year 1815, when the scale of duties now in force was introduced, is not considerable, and, though the amount of duty lost by reason of the scale not extending beyond 1,000,000*l.*, has not been large enough to have materially affected the revenue; yet, apart from the reasonableness and justice of making these large estates, though few in number, pay the proportionate ad valorem duty, the rapid increase in the values of personal estate occasioned by the expansion of trade and enterprise, rendered it proper that this extension of the scale of charges should be made.

(1858-9.) Differences in the law of Scotland and England as to subjects of probate.

We stated in our Third Report (1858–9) that some difficulties had occurred in applying the provisions of the Confirmation of Executors Act, on account of the difference between the laws and regulations in force in England and Scotland with regard to matters testamentary, it having been the practice in Scotland, ever since the imposition of the duty on Inventories, to value the property of the deceased as it is at the date of death, while in England the value is taken at the time of granting the Probate or Administration.

1860. 23 & 24 Vict. c. 80.

This discrepancy was put an end to by the Act 23 & 24 Vict. cap. 80. sect. 5. which provides that the Inventory shall be stamped with duty according to the value of the

perty contained therein at the time it shall be sworn to, including the proceeds rued thereon down to that time.

1860.
23 Vict. c. 6.
23 Vict. c. 15.
Probate, &c. duties.
Indian Government securities.
General power of appointment.
Heritable bonds.

The following subjects were this year made liable to Probate and Inventory Duties:

Securities, and promissory notes of the Indian Government, the interest of which is payable in England.

Personal property passing by will under a *general* power of appointment.

Money secured on heritable property in Scotland or by Scotch bonds in favour of heirs and assignees, excluding Executors.

Our Controller General in Scotland had repeatedly directed our attention to the mption from Inventory Duty which existed in favour of these bonds, such bonds ig by the law of Scotland real and not personal property.

They were at his suggestion included in the term "personal property" for the purses of Succession Duty by the 1st section of that Act, and it was therefore only right t similar provision should be made for the purposes of Probate and Inventory Duty.

1861.
Probate, &c. duties.

Under the 3d section of the 24 & 25 Vict. c. 92. no return of Probate, Administration, Inventory Duty is to be made in respect of any voluntary debt due from any person ng after the 28th June 1861, and expressed to be payable on the death of such son, or under any instrument not bonâ fide delivered to the donee three months ore the death of the deceased.

Gifts under the name of debts made liable.

The object of this enactment was to put a stop to a means of procuring repayment luty which is sufficiently indicated by the provision itself.

1862.
Bond debts made liable:

By the Act 25 Vict. cap. 22. sect. 39. all bond debts due from persons in the United igdom to any deceased person were declared to be assets liable to Probate and Intory, without regard to the place where the obligation shall be at the time of the death he deceased.

The object of this enactment was to remove an anomaly arising from a peculiarity in law.

reasons for this.

In the case of a bond debt due from a person residing in England or Ireland to a son dying in Scotland or elsewhere, and having the bond with him, no Probate Duty s heretofore payable because the security was, at the time of the death, out of gland and Ireland, and, according to the Scotch law, although the bond might be in otland, no Inventory Duty (which corresponds in Scotland to Probate Duty) could be nanded because the debtor was out of Scotland.

1864.
27 & 28 Vict. c. 56.
Probate Duty.

Two alterations with regard to Probate Duty were made in the session of this ar, the one being the exemption of all estates under the value of 100*l.* instead of 20*l.* former limit; and the other the imposition of the duty on ships at sea by express actment. There is little doubt that they were always within the scope of the duty.

1865.
28 & 29 Vict. c. 104.

This Act contains provisions for summary proceedings in the Court of Exchequer for covery of Probate, Legacy, and Succession Duties.

1868.
31 & 32 Vict. c. 124.
Mortgage debts on leaseholds, a deduction in estimating Probate Duty.

Mortgage debts on leaseholds are, by virtue of the 7th section of this Act, allowed be deducted from the value of an estate before the calculation for Probate or dministration is made.

This was in consequence of the following passage in our Report of January 1866:

"There is one class of debts in favour of which we think an exception to the general rule may be made without danger to the Revenue. It frequently happens that leasehold property is subject to mortgage under circumstances which render it impossible for the person on whom the possession devolves upon a death to pay off the debt, and as the law does not admit of any allowance in respect of a debt unless it be actually paid in three years from the date of Probate, the consequence is that in such cases no relief can be obtained, and that the duty is charged on a larger amount of property than that which really constitutes the estate of the deceased."

"It has been suggested, as your Lordships have been informed by previous reports from us, that the law may be so construed as to permit an Executor to include in his account for Probate Duty only the equity of redemption of such mortgaged property; but the question having been referred to the Law Officers of the Crown, we have been advised by them that there is no valid foundation for such an opinion. It is, however, a case in which we consider the taxpayer justly entitled to relief, and we recommend that the law should be altered so as to admit of leaseholds under mortgage being valued for Probate Duty at their actual value to the estate of the deceased at the time."

Interest on arrears of duty.

By the 9th section of the same Act we are empowered to recover interest on arrea of Legacy and Succession Duty. This does not really involve any change in t previous practice, and was merely a declaratory enactment, as the terms of the preami to the section show. The payments on account of interest had sometimes been regard as a mitigation of the penalties incurred by the delay in payment; and it is now provid that the acceptance or recovery of the arrears with interest is a waiver of all the penalti which may have been incurred.

Law as regards domicil.

Suggested amendments.

We have, on more than one occasion, drawn your Lordships attention to the incor venient state of the law in regard to domicile, as affecting Legacy and Successio Duties. Recent decisions have in no way removed the uncertainty attaching to thi question; and in our opinion it is much to be desired that legacy duty should be mad chargeable upon the net personal estate of every British subject, which may be locall situate in the United Kingdom at the time of his death, wherever he may have die domiciled, and also that Succession Duty should be made chargeable upon every suc cession to personal estate so locally situate to which any British subject may becom entitled in possession, wherever he may be domiciled at the time, or whatever ma have been the domicile of the predecessor, or the place where the settlement was executed

Statutory provision to the above effect does not appear to be open to any insuperabl objection, and it would, while serving the interests of the Revenue, remove much o vagueness and uncertainty in the working of the existing law.

Fluctuation in receipts in these duties.

Your Lordships will observe that the annual receipts on account of these duties ar subject to considerable fluctuations; and indeed we have frequently stated that n just conception of their progress can be formed from a comparison limited to two years.

Extraordinary payments from large estates.

One cause of these fluctuations is to be found in the magnitude of the payment which in some years are made in respect of a single estate. Thus in the year 1865-6 a payment of upwards of 150,000*l.* on account of Legacy and Succession Duty was mad under one will, and the same estate contributed 42,000*l.* to the Probate Duty. Such a extraordinary payment as the one in question of course shows an apparent falling off i the receipts for the succeeding year.

Variation in value of investments.

A far more important cause of variation, however, is to be found in the depreciation i the value of investments for capital brought about by periods of commercial depression The duties being calculated on the current value of the securities forming the estat of the deceased person, any depreciation of such value occasions a corresponding diminution of Revenue. These duties too, like all others, are affected by any general

Duty withheld in times of commercial distress.

prevalence of pecuniary distress, and the consequent inability of the taxpayer promptly to meet the demands made upon him. Thus a commercial panic, such as that which occurred in 1866, exercises a two-fold effect on the receipts derived from these sources.

LAND AND ASSESSED TAXES AND INCOME TAX.

Survey and Inspection.

The duty of superintending the assessment and collection of taxes is intrusted to ee classes of officers, viz., Inspectors, Surveyors, and Assistant Surveyors, of whom re are, in addition to the Chief Inspector and Assistant Chief Inspector,—

	Inspectors.	Surveyors.	Assistant Surveyors.
In England - -	13	236	60*
Scotland - -	5	37	10
Ireland - -	3	21	3
	21	294	73

Assistant Surveyors.

Candidates for Assistant Surveyorships are nominated by the Lords of the Treasury, l they obtain their appointments by competitive examination, the subjects being, iting from dictation, arithmetic, English composition, geography, and history of the itish Empire. The limits of age are 19 and 25.

After a service of twelve months, an Assistant Surveyor is entitled to apply for his nmission as a Surveyor. His application is sent through the Surveyor in whose strict he is serving, who reports on his conduct and ability. If this report be favourable him, the Assistant Surveyor then undergoes an examination in the law and practice ecting the tax revenue. The examination is conducted by the Chief Inspector, but the ndidate's papers are submitted for the consideration of the Board, who, if satisfied of fitness, recommend the Lords of the Treasury to grant him his commission.

He does not, however, receive the pay of a Surveyor until a vacancy in one of the stricts admits of his appointment thereto.

The salary of an Assistant Surveyor is 90*l.*, rising by 10*l.* a year to 150*l.*

Surveyors of Taxes.

The Surveyors in England are divided into five classes, and those in Scotland and eland into four, the numbers, and rates of pay, in the several classes being as follows:

	England.			Scotland.		Ireland.
	No.	Salaries.		No.	Salaries.	No.
		£	£		£	
1st Class	26	420 by 20 to 500		8	380 by 10 to 430	4
2d „	40	350 „ 10 „ 400		10	320 „ 10 „ 370	4
3d „	56	300 „ 10 „ 350		10	260 „ 10 „ 310	7
4th „	44	250 „ 10 „ 300		9	200 „ 10 „ 250	6
5th „	70	200 „ 10 „ 250		—		—
	236			37		21

Formerly the Surveyors were paid in part by a per-centage on the surcharges which ey made, but since 1835 they have not derived any personal advantage from the aking of increased assessments. Their principal duties are described under the head "Assessment and Collection," but we may add that they all have deputations con-ituting them Officers of Stamps, and that their services are frequently brought into quisition in connexion with that branch of the Revenue.

In filling up vacancies in the lower classes we do not as a rule depart from the principle seniority, but we exercise a wide discretion in selecting officers for promotion to the nportant districts in the first class.

The office of Inspector is filled by the selection of the fittest among the Surveyors. he Inspectors are appointed under the same Acts as the Surveyors, and are competent exercise all their powers. They also attend appeal meetings, examine assessments, nd maintain a general supervision over the Surveyors. As their duties require them to e constantly travelling in all parts of the country, and at all seasons, we have found it ecessary to adopt a rule that no one shall be promoted to the position of an Inspector ho shall have attained the age of 55 years.

The Inspectors acted as "officers of receipt" for Taxes until the consolidation of the Boards of Stamps and Taxes and Excise in 1849, when they were superseded, in this part f their duties, by the Collectors of Excise.

* There are nine vacancies, which it is not our intention to recommend your Lordships to fill up at present. The actual number of Assistant Surveyors is 51.

The salaries of the Chief Inspector and Assistant Chief Inspector are 800*l.** and 700*l.* a year respectively. Those of the Inspectors are—

	England.	Scotland.	Ireland.
	£ £ £	£ £ £	£ £ £
1st Class	600 by 20 to 650	500 by 20 to 550	550 by 20 to 600.
2d „	550 „ 20 „ 600	450 „ 10 „ 500	500 „ 20 „ 550.

The numbers in each class being, in England, 4 first-class and 9 second; in Scotland, 2 first and 3 second; and in Ireland, 1 first and 2 second.

ENGLAND.

Assessment and Collection.

The appointment of Officers for the assessment and collection of the land and assessed taxes is intrusted to local Commissioners, who are independent of this Board, and the great bulk of the Income Tax is raised under a similar system.

Commissioners of Land Tax.

The Act of the 4th William and Mary, which imposed the land tax, directed that the persons named therein should be Commissioners for executing the Act for the several counties, cities, boroughs, towns, and places therein mentioned, and from that time until last year the appointment of Commissioners of Land Tax continued to be made by name in Acts of Parliament which were passed from time to time as occasion required, generally in the first session of a new Parliament. Justices of the peace had been constituted ex officio Commissioners, but that was the only alteration which had been made in the ancient formality. The result was a bulky volume of statutes containing nothing but names. When it became necessary last year to appoint additional Commissioners a new and less cumbrous plan was adopted. The Act directed that the persons named in a schedule to be signed by the Clerk to the House of Commons, and published in the "London Gazette," should be Commissioners as fully and effectually as if they had been named in the Act. This plan, however, is far from complete, as it is still necessary to have an Act of Parliament for the appointment of a Commissioner.

7 & 8 G. 4. c. 75.

32 & 33 Vict. c. 64.

Practically the construction of the list of names rests very much with the Commissioners for the different districts. These gentlemen make out lists of persons willing and qualified to serve as Commissioners, and forward them to the members for the county, or in special cases for the borough, who, after making such additions as they may think fit, transmit them to the Clerk of the House of Commons. The qualification of a Commissioner of Land Tax for a County in England is, with certain exceptions, fixed by the Act 38 Geo. 3. c. 5. at 100*l.* per annum of freehold, copyhold, or leasehold estate.

Tax divisions.

In the original Land Tax Act the Commissioners for counties, &c. were directed to divide themselves into Commissioners "for hundreds, lathes, wapentakes, rapes, wards, towns, and other places in such manner and form as to them should seem expedient," and the divisions thus made remain for the most part unaltered. By an Act passed in 1834 power is, however, given to the Land Tax Commissioners for any county, at a general meeting, to transfer parishes from one jurisdiction to another, or to create new divisions, subject to the approval of the Lords of the Treasury. The Commissioners are appointed for counties, except in certain places of exclusive jurisdiction, but in practice they only act in the divisions in which they reside.

4 & 5 W. 4. c. 60. s. 1.

Clerks to Commissioners. 43 G. 3. c. 99. s. 9.

The Commissioners for each division are required at their first meeting in every year to appoint a Clerk. This Officer is entirely independent of the government, and is not removable from office during the year, except at a general meeting of the Commissioners by whom he was appointed. He is paid out of the public revenue by a poundage. In some instances this affords but little remuneration for his trouble, but in wealthy and populous districts the emoluments of the office are ample. Moreover, the Clerk to the Commissioners of Land and Assessed Taxes is generally Clerk to the Income Tax Commissioners also.

Assessors.

The Acts also direct the Commissioners to appoint, before the 10th of April in each year two or more persons to be Assessors for each parish, ward, or place within their respective divisions. The Assessors are required to return two or more sufficient persons for each parish, &c., to be Collectors, and the Commissioners are to appoint such persons or any others (being inhabitants of the parish or place) as they shall think fit.

Collectors.

Security.

If the Collectors make default in paying over the duties to the revenue the parish is liable to make good the amount by a re-assessment, and, although by the Act 43 Geo. 3. c. 99. the Commissioners are empowered to require persons to give security before being appointed Collectors, they rarely do so, except in cases of large collections.

* The present Chief Inspector has in addition a personal allowance of 100*l.* per annum.

ere is also a provision that if any two resident taxpayers, or the churchwardens, overseers, or guardians of the poor, or the select vestry, shall require security to be en from the persons returned by the Assessors, and on their refusal, shall name sons willing to give it, the latter persons shall be appointed Collectors, and security ll be taken from them by bond; but this likewise has never had any extended ration. When the war with Russia broke out in 1854 the rate of the income tax was abled, and of course the temptation to fraud on the part of the Collectors was largely reased, while the difficulty which had always been experienced in re-assessing a parish eatened to become insuperable. We were, therefore, empowered to call upon any llector appointed by the district Commissioners to give security to us, and in default his doing so to our satisfaction, to appoint a Collector ourselves. The Act also vided that no parish should be answerable for the default of a Collector from whom take security or whom we may appoint.

49 G. 3. c. 99. s. 14.

1854. Power to this Board to call for security, and in default to appoint Collectors. 17 & 18 Vict. c. 85.

n the year 1856 the Land Tax Commissioners were authorized (with the sanction of Lords of the Treasury) to unite any two or more parishes within their respective isions for the more convenient execution of the Acts relating to land and assessed es and income tax; and by the 45th section of the Act 25 Vict. c. 22, the power to oint more than two Collectors of income tax or assessed taxes for a parish, which had nerly been limited to the Commissioners acting in the Metropolitan district, was made ieral. This, however, is by no means equivalent to a legal division of the parish, each Collector appointed under the above section must be appointed for the whole ish.

Union of parishes. 19 & 20 Vict. c. 80. s. 4.

Increased number of Collectors.

t is almost invariably the practice to appoint the same persons to be Assessors and llectors for assessed taxes as for land tax, and very generally for income tax also. ere is no inconvenience, but rather an advantage in this, but the same cannot be l of the practice which widely prevails of conferring the offices of Assessor and llector on the same individual. It arose from the fact that Assessors of land and sessed taxes are unpaid, and having the opportunity of returning themselves to be the llectors they secure the poundage which is attached to that office. This practice extended to the income tax, with regard to which it is even more objectionable n in the case of the land and assessed taxes, while it is also without excuse, as sessors of income tax are entitled to the same poundage as the Collectors, viz. three f-pence in the pound on the amount of duties paid over by the Collectors to the venue. Great facility for fraud is thus afforded, and cases have occurred where llectors have received and appropriated to their own use large sums paid in discharge returns which had been rendered to them in their capacity of Assessors, instead of to Clerks to the Commissioners. The returns they had either suppressed or destroyed l thus no charge was raised against them for the duty.

Same persons improperly appointed Assessors and Collectors.

5 & 6 Vict. c. 35. s. 183.

Income Tax.

The old machinery of the assessed taxes, which had itself been adopted from the land x, was employed by Mr. Pitt, with some few alterations, for his income tax, and nerally speaking the arrangements which he made were revived by Sir Robert Peel, d have continued to the present time.

Income tax machinery.

The local Commissioners of the Income Tax are, however, divided into two classes, z., General Commissioners and Additional Commissioners.

The Commissioners of Land Tax for each district were required to appoint seven of eir own body to be General Commissioners, and seven others to be Commissioners supply vacancies as they arose among the General Commissioners. The lists of Comssioners to supply vacancies are renewed from time to time by the Land Tax Commisners at meetings convened by us for that purpose, by notice in the London Gazette.

Local Commissioners of income tax.

5 & 6 Vict. c. 35. s. 4.

The qualification of a General Commissioner of the Income Tax in England is, with rtain exceptions, fixed at an annual income of 200*l.* arising from real or personal operty (5 & 6 Vict. c. 35, s. 10.)

The Additional Commissioners are appointed by the General Commissioners, usually on the list of Commissioners, to supply vacancies. The qualification for an Additional mmissioner is one half that for a General Commissioner.

5 & 6 Vict. c. 35. s. 16.

On the General Commissioners chiefly devolves the general execution of the income x laws in the district for which they act, and the appointment of the officers necessary r that purpose. Their duties, so far as the assessments are concerned, are confined to hedules A., B., and E.; but as judges of appeal they decide on the applications of rsons who consider themselves aggrieved by the charges made upon them both under ese Schedules and under Schedule D.

Functions of General Commissioners.

Of Additional Commissioners.

The duties of the Additional Commissioners relate exclusively to Schedule D., under which are charged profits derived from the exercise of any trade or profession. They are, in fact, the Assessors of the duty under that schedule.

Special Commissioners.

There are two other bodies of Commissioners employed in the assessment of the income tax, viz., the Special Commissioners, and the Commissioners appointed for the purpose of assessing the salaries of persons employed in public offices and by certain corporate bodies. Of the latter it is unnecessary to speak at length, as their duties are for the most part of a routine character.

Commissioners for public offices.

Special Commissioners.

The Special Commissioners were introduced for the first time by the Act of 1842, section 23, providing that the Commissioners of Stamps and Taxes (Inland Revenue) for the time being shall be Special Commissioners of the Income Tax, together with such other persons as the Lords of the Treasury may think fit to appoint. The number of Special Commissioners in addition to the members of this Board is at present three.

Functions of.

They have the power of making the assessment under Schedule D. in any case where the taxpayer may elect to be assessed by them instead of the District Commissioners.

Appeal from District to Special Commissioners.

Persons assessed by the District Commissioners are entitled under the 130th section of the 5 & 6 Vict. cap. 35. to appeal to the Special Commissioners instead of the General Commissioners of the district, on giving notice to the Inspector or Surveyor of their desire to do so, within the time limited for ordinary notices of appeal.

Their duties in Ireland.

16 & 17 Vict. c. 34.

On the introduction of the income tax in Ireland, where there are no local Commissioners of taxes, the Special Commissioners were invested with the same powers and duties as the General Commissioners in England. The duties of the Assessors and of the Additional Commissioners are performed by the Surveyors.

23 Vict. c. 14. s. 5. 23 Vict. c. 14. s. 6. 5 & 6 Vict. c. 80. s. 2. 16 & 17 Vict. c. 34. s. 10. 24 & 25 Vict. c. 91. s. 36.

There is a power in every case of applying to the Special Commissioners for re-consideration of their charge, with a final appeal from their decision to the assistant barrister for the county.

The Special Commissioners are also charged with the duty of making all the assessments on railway companies; on the officers of railway companies in respect of their salaries; on dividends payable in this country out of foreign and colonial revenues, or on the stocks, funds, or shares of foreign and colonial companies.

Clerks, Assessors, and Collectors.

The Clerks to the District Commissioners, the Assessors, and the Collectors, of the income tax, have similar duties to those of the corresponding officers of the land and assessed taxes; and as we have already stated the same persons are generally appointed.

Inspectors and Surveyors.

Having thus described the plan originally devised for the assessment and collection of the land tax by functionaries wholly independent of the executive government, and subsequently adopted for the assessed taxes and the income tax, with the modifications which have been made in it from time to time, we come to the supervision which we exercise through our agents, the Inspectors and Surveyors of Taxes.

50 G. 3. c. 105.

The powers of the Inspectors and Surveyors are for the most part given to them by an Act passed in 1810, which authorizes them, inter alia, to examine the returns and assessments both before and after they are signed and allowed by the District Commissioners; but the manner in which they exercise these and other powers will be more conveniently described as we explain the process of making an assessment under the Income Tax Acts. Here, however, we may observe that one of the duties of the Surveyor is to give notice to the head office of the removal from his district of any persons previously assessed there, in order that they may be kept in view by the Surveyor in whose district their new residence may be, and he sets on foot inquiries into statements made by persons living, or carrying on business, in his district that they have made returns and been assessed elsewhere.

Assessment (income tax).

Mode of procuring returns.

As soon as possible after the passing of the Act imposing the tax, it is the duty of the Surveyor to furnish the Assessors with a supply of the forms provided by this department for obtaining the returns of the taxpayers; and the Assessors are required to leave a form applicable to Schedules A. and B. (in the years when new assessments are made under those schedules) at every house in the parish of the annual value of 10*l.*, and one for Schedule D. each year at the house of every person who is in trade or whom he has reason to believe to be in the receipt of any untaxed income. These returns are to be made within twenty-one days from the delivery of the papers.

5 & 6 Vict. c. 35. s. 47.

The service of a return paper by the Assessor is not, however, essential to complete the liability of the taxpayer to render a return, for the Act provides that the Assessors shall affix general notices to the church doors, "and such general notices shall be deemed "sufficient notice to all persons resident in such parish or place," and any person omitting to render a return is thus liable to the penalty of 50*l.*, although no return paper may have been left at his house.

eturns are also required from every householder, of the names of all lodgers resident his dwelling-house; and from every employer, of the names and residences of all ons chiefly employed in his service; and the Assessors then serve all the persons d with return papers. The manager of every public company is bound not merely urnish a return of the names of all the officers of the company, but also the unts of their respective emoluments. 5 & 6 Vict. c. 35. s. 50. 5 & 6 Vict. c. 35. s. 154.

he Returns under Schedules A., B., and E. are rendered to the Assessors; those r D. may be sent sealed to the Clerk to the District Commissioners or to the ssor. When the assessment is to be made by the Special Commissioners, the urn is sent to the Surveyor. 5 & 6 Vict. c. 35. s. 110.

hose persons who have intimated their intention of claiming exemption from the tax eason of their incomes being under 100*l.* a year, or the abatement of 60*l.* granted to e who have incomes amounting to 100*l.* but less than 200*l.*, are then supplied with forms on which they can establish their claims. Claims of exemption and abatement.

Assessments under Schedules A. and B.

he assessments under Schedules A. and B. are made out in the first instance by the ssors, whose duty it is to enter on the form of assessment the particulars of the rns and also the amount at which each property is rated to the poor, for which ose copies of all the poor rate assessments are obtained once in three years; and re they have reason to think that any return is insufficient, or if any occupier shall e failed to make a return, they are to make an estimate of the value of the property, ng the poor rate assessment as their guide; for instance, if the assessment to the r rate on other properties in the parish let at rack rent be 20 per cent. below such rent, then the Assessors should charge the property in question on a sum one-fourth e than the amount at which it is assessed to the poor rate. All lands, tenements, hereditaments are to be assessed, whether occupied or not, but the Act provides relief being subsequently afforded for the period during which houses may have been Duties of assessors. Use of poor-rate assessments. 5 & 6 Vict. c. 35. s. 70.

he assessments are delivered by the Assessors to the Commissioners for the District, before being signed by the latter they undergo an examination by the Surveyor, who that the returns are duly entered, and by checking them with the poor rate assess- it, ascertains whether all properties are correctly charged. He then compares the assessment with those for previous years. Examination of assessments by the surveyor. 50 G. 3. c. 105. rule 1.

he assessments under Schedules A. and B. usually remain in force for three years, ject to a decrease in case of diminution of value, and to increase if it should be found the original assessment was incorrectly made. The Surveyors act as Assessors in second and third years. 5 & 6 Vict. c. 35. s. 87.

Schedule D.

he manner of making the assessments under Schedule D. is somewhat different. en the returns have been received the Clerk to the District Commissioners enters the ticulars on the assessment forms, and the Assessor having given an estimate of the unts upon which any persons should be charged who have neglected to make returns, se sums also are entered. After these documents have been examined by the veyor, the Additional Commissioners proceed to consider the several amounts with a w to making such assessments as they may think proper. Frequently large increases made at the suggestion of the Surveyor, but should the Additional Commissioners any case consider that an objection raised by the Surveyor is not warranted by the umstances, the latter is entitled to appeal from their decision to the General Com- ssioners. Mode of making assessments under Schedule D. 5 & 6 Vict. c. 35. s. 111. Action of surveyor. 5 & 6 Vict. c. 35. s. 116.

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he certificate of assessment having been completed, the Clerk to the Commissioners ues the notices of charge, and the appeals of those who are dissatisfied are heard by the neral Commissioners. Where relief is granted the charge in the assessment is ered by the Clerk, and the assessment is completed by the signature and allowance of General Commissioners. Power is, however, still reserved to the Surveyor to ing into assessment, by way of surcharge, any person who shall have been omitted erefrom at any time before the expiration of twelve months from the end of the ar of assessment, and where he shall discover that any assessment is insufficient he authorized to make a surcharge at any time during the year of assessment, or within ree months from the date of the assessment, except in cases where the party's Notices of charge. Surcharges. 50 G. 3. c. 105. rule 25. 50 G. 3. c. 105. rule 2.

liability has already been determined by the General Commissioners, either on the Surveyor's objection to the assessment by the Additional Commissioners or on appeal by the person charged.

Collection.

When the appeals are concluded, a duplicate of the assessment is prepared and delivered to the Collector, who is then in a position to commence operations. Under the Act of last session, payment of the duties cannot be demanded until the 1st January, but this change being so recent we will describe the regulations for collecting the tax under the old system, pointing out the alterations which have been rendered necessary by the substitution of an annual for a quarterly collection.

32 & 33 Vict. c. 14. s. 8.

Personal demand.

The first step taken by the Collector is to make a personal demand for payment at the residence or office of the tax-payer. If the tax be not then paid he leaves a notice showing the sum due, and the time and place at which it can be paid, but he is not bound to make any further application for it. He is required to commence his collection sufficiently early to be able to pay or account for the sum given him in charge for collection on the days appointed for the general receipts held by the Receiving Officers of this Department.*

Penalty on collector not accounting for duties.

A fortnight before the day of receipt, the Clerk to the District Commissioners forwards to the Receiving Officer a certificate showing the amount of duty charged in each parish in his division, and for this sum the Collector must account. Should he neglect to attend the receipt, or omit either to pay over the duties which he has collected, or to account for those in arrear, the Receiving Officer returns the amount unaccounted for in a certificate, and the Collector is liable to process in the Court of Exchequer for a penalty of 5*l.* per cent. on the amount of the certificate.

Paper schedules.

The Collector accounts for the sums uncollected by delivering to the Receiving Officer two schedules, verified on oath, one showing the names of persons from whom payment has not been obtained although demanded, and the other the names of those from whom it cannot be procured in consequence of their bankruptcy or removal. This schedule also contains a statement of any sums to be discharged from assessment by reason of relief granted on appeal after the delivery of the duplicate to him, and a list of houses in respect of which the duty is not exigible on account of their being uninhabited.

Default letters.

As regards the first schedule it has been found necessary to interpose a check on the part of the Crown in order to prevent Collectors from including in their schedules as being in arrear persons who had already paid their taxes, and for this purpose the Surveyor is directed to send a letter to each of the persons named by the Collector as in arrear informing them of that fact, and requesting payment. By this means a Collector who makes a false schedule is rendered almost sure of detection.

Forms of receipt.

17 & 18 Vict. c. 85. ss. 6, 7.

As a further check, he is required, under a penalty of 10*l.* for every offence, to give receipts for all duties paid to him on forms provided by us, and to insert in the counterfoil of the receipt the name of the taxpayer, and the amount of the payment.

Distraint.

43 G. 3. c. 99. s. 33.

In the event of the duties not being paid within a reasonable time the Collector is obliged to resort to a distress for their recovery, which he is empowered to do by the warrant annexed to his Duplicate. He is in that case to keep in possession of the goods distrained for four clear days at the cost of the defaulter (the amount of the charges being fixed by Act of Parliament and set forth in his instructions), and if the arrears be not paid at the expiration of that period the distress is appraised and sold.

The Collector is also required to close his accounts by delivering schedules of irrecoverable sums to the District Commissioners, who, having sworn him to the truth thereof, and the Surveyor having investigated and reported on every case, cause their Clerk to make out two schedules on parchment, one containing the total amount of the sums to be discharged for empty houses, &c. for each parish, and the other the sum remaining to be paid by any person in arrear, who has either removed from the district or has no effects whereon to levy. The duty of examining these then devolves upon an Inspector at this office, where the necessary steps are taken for obtaining payment of any arrears which may appear to be recoverable.

Parchment schedules.

Certificates of removal.

43 G. 3. c. 99. s. 35.

5 & 6 Vict. c. 35. s. 177.

When a person leaves the district in which he has been assessed, without first paying the duties charged upon him, certificates are forwarded by the Commissioners for that district through this office to the Commissioners into whose jurisdiction the defaulter has removed, and the arrears can thereupon be levied by distress. These certificates, however, are not used for the recovery of duties under Schedule A., which are a charge on the premises.

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* Instead of three general receipts, viz., one for the 1st and 2nd quarters, one for the 3rd, and one for the 4th quarter, one only will hereafter be necessary.

The Receiving Officer remits daily the whole of his receipts to the Receiver-General, aking the remittance, whenever practicable, through the Bank of England, as in that se the money is paid into the Exchequer without any delay. When private banks ve to be employed the remittances are generally by bills at ten days. He also the close of each day's receipt transmits to the Accountant and Comptroller-General account showing the particulars of the moneys received by him for each parish, the nount of the schedules delivered by the Collector, and any amounts unaccounted for. is account is certified by the Surveyor, who is invariably present at the receipt. Remittance.

The Surveyor also transmits to the head office, after a general receipt, an account owing the sum left unpaid in every parish, on which it is the duty of the Inspectors to ake such inquiries as the circumstances of each case may require, and to take care that e necessary steps are taken for the security of the Revenue.

The sums left in arrear are paid by the Collectors from time to time to the branch nks of England, or other authorized remitting banks, or to the Receiving Officers on eir subsequent rounds.

In London and other large towns where we take security from the Collectors under e Act 17 & 18 Vict. c. 85., we usually require them to make weekly payments of the ms in their hands; and in view of the large amounts which the Collectors have to ceive in January under the new system, we have ordered that, in those divisions for nich general receipts cannot be held before the 20th of that month, the Collectors shall ake interim payments wherever the charge is considerable.

SCOTLAND.

It was originally intended that the mode of assessing and collecting the assessed taxes ould be the same in Scotland as in England, but it was found that in Scotland the stem of local Assessors did not answer. The poundage was so small that no one cared take the office, and in fact local Assessors never acted; it therefore became necessary pass an Act of Parliament for the purpose of giving the Surveyor of Taxes the power making assessments in all cases in which the local Assessors refused to act, and that rangement has continued since the year 1805. Assessments transferred to Crown Surveyors by 45 Geo. 3. c. 95.

1805. Commissioners appointed as in England.

The Commissioners of Income Tax, who are appointed in the same way as in England, ppoint the Assessors.

In 19 counties or parts of counties the Surveyors of Taxes have been appointed to at office. Crown Surveyors frequently appointed Assessors.

The assessments under Schedule D. are made, as in England, by the Additional ommissioners.

The Commissioners of Income Tax also appoint their Clerks, who get 2*d.* in the pound 1 so much of the net amount of the assessment as will give them an allowance not xceeding 500*l.* for any one year, and at the rate of 1*d.* in the pound on the remainder f any) of the net assessment. Clerks to Commissioners; their poundage. 19 & 20 Vict. c. 80.

Since 1833 the Collectors of Taxes in Scotland have been appointed by the Crown, and ie Distributors of Stamps, as a rule, have been selected for the office, but at Edinburgh id Glasgow the taxes are received by the Collectors of Excise. Collection transferred to Crown Officers by 5 & 6 W. 4. c. 64. s. 10.

The taxes in Scotland were formerly payable as in England by instalments, but since 833 they have been payable in one sum annually on the 1st of January. 1833. Taxes collected in one sum on 1st January.

LAND AND ASSESSED TAXES.

NET RECEIPT in the Years ended 31st March 1868 and 1869.

—	Years ended 31st March.		Increase.	Decrease.
	1868.	1869.		
	£	£	£	£
Land Tax	1,092,715	1,117,590	24,875	—
Inhabited Houses	1,068,773	1,131,349	62,576	—
Servants	220,456	233,533	13,077	—
Carriages	382,911	408,604	25,693	—
Horses	411,970	435,574	23,604	—
Dogs	191,663	70,008	—	121,655
Horse Dealers	14,949	16,133	1,184	—
Hair Powder	925	975	50	—
Armorial Bearings	64,462	68,787	4,325	—
Additional 10 per cent. per Act 3 Vict. c. 17.	1,494	1,613	119	—
	3,450,318	3,484,166	155,503	121,655
	Net Increase		£33,848.	

LAND TAX.

The following Acts are, at present, either wholly or partly in force. The "Name Acts" are not included.

38 Geo. 3. c. 5.
38 Geo. 3. c. 48.
38 Geo. 3. c. 60.
39 Geo. 3. c. 6.
39 Geo. 3. c. 21.
39 Geo. 3. c. 40.
39 Geo. 3. c. 43.
39 Geo. 3. c. 108.
39 & 40 Geo. 3. c. 30.
41 Geo. 3. c. 28.
41 Geo. 3. c. 72.
42 Geo. 3. c. 116.
43 Geo. 3. c. 51.
45 Geo. 3. c. 5.
45 Geo. 3. c. 71.
45 Geo. 3. c. 77.
46 Geo. 3. c. 133.
49 Geo. 3. c. 67.
50 Geo. 3. c. 58.
53 Geo. 3. c. 123.
53 Geo. 3. c. 142.
54 Geo. 3. c. 173.
57 Geo. 3. c. 100.
3 Geo. 4. c. 88.
6 Geo. 4. c. 9.
6 Geo. 4. c. 32.
9 Geo. 4. c. 38.
1 & 2 Will. 4. c. 18.
1 & 2 Will. 4. c. 21.
2 & 3 Will. 4. c. 127.
3 Will. 4. c. 3.
3 Will. 4. c. 12.
4 & 5 Will. 4. c. 60.
5 & 6 Will. 4. c. 64.
6 & 7 Will. 4. c. 65.
6 & 7 Will. 4. c. 97.
6 & 7 Will. 4. c. 103.
7 Will. 4. c. 17.
1 & 2 Vict. c. 58.
16 & 17 Vict. c. 17.
16 & 17 Vict. c. 19.
19 & 20 Vict. c. 80.

Original Land Tax in 1692.

The origin of the land tax is well known. Nevertheless we think that no one will find fault with us for relieving the dry statistics of this volume with an extract from Lord Macaulay's account of the financial events of the year 1692, when the land tax was first imposed. He says,—

Lord Macaulay's account of it.

"In the Committee of Ways and Means it was determined that a great part of the charge of the year should be defrayed by means of an impost which, though old in substance, was new in form."

"From a very early period to the middle of the seventeenth century our Parliaments had provided for the extraordinary necessities of the Government chiefly by granting subsidies. A subsidy was raised by an impost on the people of the realm in respect of their reputed estates. Landed property

he chief subject of taxation and was assessed nominally at four shillings in the pound. But the sment was made in such a way that it not only did not rise in proportion to the rise in the value d or to the fall in the value of the precious metals, but went on constantly sinking till at length ite was in truth less than twopence in the pound. In the time of Charles the First a real tax ir shillings in the pound on land would probably have yielded near a million and a half, but a dy amounted to little more than fifty thousand pounds."

The financiers of the Long Parliament devised a more efficient mode of taxing estates. The sum h was to be raised was fixed. It was then distributed among the counties in proportion to their sed wealth and was levied within each county by a rate. The revenue derived from these sments in the time of the Commonwealth varied from thirty-five thousand pounds to a hundred twenty thousand pounds a month."

After the Restoration the legislature seemed for a time inclined to revert in finance as in other s to the ancient practice. Subsidies were once or twice granted to Charles the Second. But it appeared that the old system was much less convenient than the new system."

The Cavaliers condescended to take a lesson in the art of taxation from the Roundheads; and g the interval between the Restoration and the Revolution extraordinary calls were occasionally y assessments resembling the assessments of the Commonwealth. After the Revolution the with France made it necessary to have recourse annually to this abundant source of Revenue. 89, in 1690, and in 1691 great sums had been raised on the land. At length in 1692 it was mined to draw supplies from real property more largely than ever. The Commons resolved that v and more accurate valuation of estates should be made over the whole realm and that on the l thus ascertained a pound rate should be paid to the Government."

Such was the origin of the existing land tax. The valuation made in 1692 has remained ered down to our own time. According to that valuation one shilling in the pound on the l of the kingdom amounted in round numbers to half a million. During a hundred and six a land tax bill was annually presented to Parliament, and was annually passed though not s without murmurs from the country gentlemen. The rate was in time of war four shillings in ound. In time of peace before the reign of George the Third only two or three shillings were ly granted and during a short part of the prudent and gentle administration of Walpole the rnment asked for only one shilling."

But after the disastrous year in which England drew the sword against her American colonies ate was never less than four shillings. At length in the year 1798 the Parliament relieved itself the trouble of passing a new Act every spring. The land tax at four shillings in the pound nade permanent, and those who were subject to it were permitted to redeem it. A great part een redeemed, and at present a little more than a fiftieth of the ordinary revenue required in of peace is raised by that impost which was once regarded as the most productive of all the rces of the State."*

his account of the land tax, sufficiently accurate for the purposes of a general ry, requires some amplification when we come to examine the subject in detail, and rue state of the case is remarkable enough to make it worth while to do so.

The Land Tax was in fact a Property Tax.

or nothing can be more certain, though but little known, than that the so-called land was in fact a property and income tax, and moreover that personal estate was as much the object of the charge as land, if not more so. The first Act, that of 2, shows this very clearly.

4 Wm. and Mary, c. 1.

is entitled "An Act for granting to their Majesties an aid of four shillings in the ound for one year for carrying on a vigorous war against France;" and the second ction enacts, "That every person, body politick and corporate, &c., having any state in ready monies or in any debts owing to them or having any estate in goods, ares, merchandise, or other chattels, or personal estate whatsoever within this realm without shall yield and pay unto their Majesties four shillings in the pound according the true yearly value thereof; that is to say, for every hundred pounds of such ady money and debts, and for every hundred pounds worth of such goods, wares, &c. r other personal estate the sum of four and twenty shillings."

Duty on personal estate:

on pensions and offices:

The third section imposes a duty of four shillings in the pound upon the profits and ries of all persons having any office or employment of profit (except naval and military ers).

on land.

nd then the 4th section proceeds thus, "And to the end a further aid and supply for eir Majesties occasions may be raised by a charge upon all lands, tenements, and ereditaments with as much equality and indifferency as is possible by an equal

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* Lord Macaulay has not mentioned "the Papists clause" in the Land Tax Acts. Double land tax, as is known, was imposed by the first Act upon all Papists, or other persons, not taking the oaths of allegiance supremacy, and this enactment was repeated in all subsequent Land Tax Acts down to 1794, when the clauses of that kind were omitted, and provision was made for relief of persons who had been hitherto ed double as Papists. The double tax was to be distributed over the other lands in the parish. In 1831 ct was passed to give further facilities to persons whose lands, notwithstanding the former Acts, had inued subject to the double charge, and upon proof of the fact the Board of Taxes was empowered to arge so much of the quota of the parish. Many claims were made, but in almost all cases it was found relief had been given previously.

34 Geo. 3, c. 8.

1 & 2 Wm. 4, c. 21.

" pound rate of four shillings for every twenty shillings of the true yearly value, be
" enacted that all manors, messuages, lands, and tenements, and all quarries, min
" &c., tithes, tolls, &c., and all hereditaments, of what nature soever they be, shall
" charged with the sum of four shillings for every twenty shillings of the full yea
" value."

Rules for assessment of personalty.

The rules for assessments follow the same order, and show that the charge personal estate was, to say the least, as much to be attended to as that on land. Th the assessors are directed in the first place to bring in certificates of the names of eve person dwelling within their districts, " and of the substance and values of them in rea " money, goods, chattels, and other personal estate." Every person is to be rated t personal estate at the place where he shall reside, and, if not a householder, at the pla where he resides at the execution of the Act, or if out of the realm, where he was la resident; " and for the better discovery of personal estates," every householder is give an account of his lodgers.

Present form of the tax devised in 1697. 9 & 10 W. 3. c. 10.

But although the Act of 1692 was the first of those called Land Tax Acts, it was n until 1697 that the tax was imposed precisely in the form which has been preserved t the present day, that is to say, as a fixed sum for the whole kingdom, and to be raised i quotas specified in the Act for each county, city, or borough therein named. That A was renewed every year, with scarcely any difference in its provisions as to the mode assessment, and although the amounts charged upon the counties, &c. varied accordin to the total sum required from the kingdom, they were always fixed in due proportions t the original quotas. The last annual Act, so far as land was concerned, was passed i 1797.

Acts of 1697 and 1797 made personalty the chief object.

Now it is a remarkable circumstance that these Acts of 1697 and 1797 appear t mark, more strongly than before, the taxation of personal estate as the primary object the law.

After the clauses imposing upon goods, wares, merchandise, &c., and upon pension and offices, the fixed charge of four shillings in the pound towards raising the quotas that relating to land appears to treat it as a subsidiary contributor, as it were and for the purpose of making up the sum due to the Exchequer, after exhausting th other resources. The words are: " And to the end the full and entire sums by this Ac " charged upon the several counties, &c. may be fully and completely raised and paid " be it enacted, that all lands, &c. shall be charged by a pound rate towards the sai " several sums by this Act imposed."

Nevertheless in 1797 almost the whole tax fell upon land.

How the duty on personal estate was levied, or what was its proportion in the quota we have no means of knowing. All that we do know is that in Mr. Pitt's time it ha dwindled nearly to nothing; and that the tax annually voted under the name of lan tax had become a land tax in reality. Thus we find in an assessment for the Towe Division in 1799 that the sum charged for personal estate was only 227*l.*, while th charge for lands, &c. is 29,964*l.*; and in one of the few accounts of later transaction which remain to us, that for the year 1823, we are presented with a return of 5,416*l.* 10s as the ludicrous result of a tax at 1 per cent. on the capital value of the personalty Great Britain.

We have perhaps devoted too much space to a part of our subject which has n practical bearing upon existing taxation, but we believe that this curious anomaly i the former management of our finances has not hitherto been noticed, and it is at leas sufficiently remarkable to deserve a place in any history of the Revenue. It seem almost incredible that year after year an Act should have been passed containing th most minute directions for the assessment of personal estate—that year after yea assessors should have been sworn to carry those directions into effect—and yet tha nothing which could be called an assessment should have been made. If indeed there had been no return at all under this head it would have been less startling than tha there should be such a return as that for 1823.

Perhaps the explanation may be found in another peculiarity in the administration o this tax, the tendency to regard it as a *fixed charge* upon the subjects on which it wa originally levied. That this has been the case with land, both before and since 179 is well known; and if the same rule was applied to personalty it is easy to conceiv that, as the persons originally charged moved out of the parish, or became destitute, o otherwise unassessable, their proportion of the tax was shifted to the land as the readies means of collecting it.

Fixed quota first imposed in 1697.

We have said that the Act of 1697, and not that of 1692, represents the existing form of the land tax. The earlier Act imposed a duty at a certain rate, and appointe Commissioners to see that it should be levied, in each of their divisions, equally an

ctly; the later Act imposed a charge of 1,484,015*l.* 1*s.* 11¾*d.* upon England and s, and specified the sums to be contributed by each county, city, or place therein d. In order to raise these sums the Commissioners for the counties were to meet, o ascertain the proportions to be charged upon the several hundreds, lathes, wapen- and other divisions within the county; they were then to subdivide themselves three or more Commissioners for each of these divisions, and to distribute the charge g the parishes of which the division consisted. Within each parish the sum allotted was to be raised by an equal and impartial assessment.

Quotas for divisions and parishes to be fixed by by Commissioners.

Parishes to raise quota by assessment.

here can be no doubt that both in the apportionments to the counties by statute, n that to the divisions by the Commissioners, the amounts were determined by refe- to the assessments made under the first Act in 1692. In the Acts passed an- ly, or nearly so, for the next hundred years the Commissioners are specially directed serve the proportions established in the reign of William and Mary, and this direc- is repeated in Mr. Pitt's Act of 1797.

All these charges based on assessment of 1692.

any evidence were required to show that the original assessments were preserved, ly in their integrity, down to Mr. Pitt's time, we believe that it would be attainable an examination of the rolls wherever they have been preserved.

he following specimen, relative to the Tower Division, has been disinterred by the arch of the present Registrar of Land Tax, Mr. Harvey, who is probably the only on in the kingdom thoroughly acquainted with the intricate laws of land tax and tax redemption.

Example of charge for 1693, 1698, 1699, 1702, and 1799.

ABSTRACT of DUPLICATES for the TOWER DIVISION.

Charge the Year 1693. 4*s.* Aid.			Quotas for the respective Years 1698 and 1699, under 9 & 10 and 10 & 11 Will. III., 3*s.* Aid.			Quota for 1702.			Quota for 1799.								
									Lands, &c.			Personal Estate.			Pensions and Offices.		
£	*s.*	*d.*	£	*s.*	*d.*	£	*s.*	*d.*	£	*s.*	*d.*	£	*s.*	*d.*	£	*s.*	*d.*
1,057	5	5	25,542	19	0¾	34,041	12	10	29,964	15	0½	227	15	5	2,320	2	4½

n the 2d of April 1798 Mr. Pitt proposed to the House of Commons his plan for redemption of the land tax, the first step towards it being to make perpetual the ting land tax, voted for one year in the earlier part of the Session. He thus explained intentions:

Redemption. Mr. Pitt's proposal in 1798.

> The leading object of the plan which I shall have the honour to propose is to absorb a great tity of stock, to transfer a considerable portion of the funded security to landed security, and by edemption of the present land tax to purchase a quantity of stock more than equivalent to the unt of the tax. That tax will be made applicable in the same manner as at present, but the pro- ion of stock it will purchase will be one-fifth larger, presenting at once a considerable pecuniary to the public, and an advantage to the individual by whom the redemption shall be made. The f recommendation of the plan, however, is that it will diminish the capital stock, and remove that h presses more severely upon us than any inconvenience with which our situation is attended.
>
> The amount of the present land tax is about 2,000,000*l.* This sum has been annually granted Parliament for a century past, and has been levied at the same rate in different districts. The rtion which was originally made has continued so long, and the sum of 4*s.* in the pound for so iderable a period has never been exceeded, that it will be readily acknowledged that this sum not to be diminished, at least till many other burdens which weigh more heavily upon the ple have been taken off. Taking this state then as that upon which the present land tax is raised, proposed, by changing the security of a part of the funded capital into landed security, to cover 2,000,000*l.* of existing land tax by 2,400,000*l.* of dividends. By this measure it is evident that the supposition that the whole of the land tax were to be redeemed the public would gain 000*l.* The terms upon which the purchase is intended to be made, while they produce this dit to the public, will present that advantage to the land owners which will render it eligible them to redeem, and tempt them to give full effect to the measure. Eighty millions would be taken out of the market, and the public credit, relieved by so great a pressure, would be portionably strengthened."

The terms which he offered for redemption were so much Three per Cent. Stock as uld produce a dividend exceeding the amount of the land tax by one tenth. The ck, being then quoted at or about 50, yielded an interest of 6 per cent., and was rth between 16 and 17 years purchase. The land tax therefore would be redeemable 20 years purchase.

Terms of redemption.

Grounds on which they were determined.

Mr. Pitt then examined the question whether 20 years purchase would present a sufficient inducement to redeem. "Landed Property," he said "sells in general at "from 28 to 30 years purchase; funded at from 16 to 17. We are giving landed "security for funded, and at the rate of 20 years purchase." And thus, he argued, although landed security is a very different thing from landed property, we offer a purchase of a very desirable nature, and yet on such terms that the public are gainers on the transfer of stock by one fifth, or 400,000*l.* on the whole land tax.

Failure of the scheme.

The scheme failed. In the years 1798 and 1799 land tax was redeemed to the extent of 435,885*l.*, but in the following year the amount was only 40,418*l.*, and from that time forth the progress made has been inconsiderable, the total amount redeemed being at the present time 800,397*l.*

The rapid rise in the price of consols (the average being $63\frac{5}{8}$ in 1800) is probably the chief reason for this failure of the plan, but it is evident that there are peculiarities in such a transaction as purchase of land tax which justify Mr. Pitt in his view that the terms of contract must be very advantageous to the purchaser in order to effect a sale.

Vide p. 160.
16 & 17 Vict. c. 74.

For a full account of all the statutory provisions relating to the redemption of land tax, we refer to the Appendix. It is only necessary to say here that the terms of purchase remained unaltered till the year 1853, when there was made a reduction of $17\frac{1}{2}$ per cent. in the price. But even thus, when the average quotation of consols was $95\frac{7}{8}$, land tax could not be redeemed for less than 29 years purchase, and such terms were quite insufficient to induce any one to do so as an investment. At the present quotation of consols, between 92 and 93, the consideration for the redemption of 1*l.* of land tax is 28*l.* 0*s.* $4\frac{3}{4}$*d.*, and Mr. Pitt, as we have seen, considered 20*l.* the highest price that he could get.

1853. Consideration reduced.

Duties on personalty and on offices: 3 W. 4. c. 12. the former repealed in 1833: the latter made perpetual in 1836. 6 & 7 W. 4. c. 97.

To return to the land tax itself.

It formed no part of Mr. Pitt's plan to effect a redemption of any other charge than that upon land, and accordingly in the Act which made that perpetual, the Commissioners for the several divisions were directed to separate, in their assessments, the charges on land, from those on personal estate, and on offices. These two latter duties continued to be voted annually, (and in general at the same time with the duties on malt, sugar, and tobacco,) until the year 1833, when, after the usual Act had passed in March, another, in May, repealed the provisions in the previous enactment relating to personal estate. The duties on offices and pensions were continued by annual Acts, and were made perpetual in 1836.

History of duties on offices.

We have hitherto said but little of these duties on offices, in order not to complicate our narrative with details, in themselves sufficiently intricate. Although they have survived the cognate duty on personal estate in the statute book, they have followed the same course of decline, and have had for some time a mere nominal existence, the amount charged in the year 1868 being only 822*l.* 11*s.* 11*d.*

Duties of 1*s.* and of 6*d.* 7 G. 1. c. 27. 31 G. 2. c. 22.

The land tax on offices—such is the jargon which is used—must not be confounded with two other charges of 6*d.* and of 1*s.* in the pound which were levied together with the land tax. The former was imposed in 1720 on pensions charged on certain hereditary revenues, and on all offices derived from the Crown (except naval and military offices) and the duty of 1*s.* was charged in 1757 upon all offices, with the like exception, the salary of which exceeded 100*l.* a year.

48 G. 3. c. 2. 49 G. 3. c. 32. Proviso for exemption.

The Acts relating to these two duties were consolidated in 1808, and amended in 1809. Several exemptions were allowed, and a proviso was inserted that it should be lawful to free any office from this charge and that of land tax, by an Order in Council or by sign manual, or by the Lords of the Treasury, and by any direction that the salary should be paid net and without deduction. In cases of salaries and pensions payable out of the public revenue the duties were to be deducted at the exchequer, and not included in the charge of the parishes.

General decline of the duty and limitation of it in 1825.

Hence it gradually came to pass that by virtue of the words "free of all taxes and deductions whatsoever" in all grants of public salaries and pensions, whether by statute or other authority, there remained scarcely any such emoluments chargeable either to land tax or to the shilling and sixpenny duties.

6 Geo. 4. c. 9. 6 & 7 Wm. 4. c. 97.

In 1825 it was enacted that offices subject to the tax should be those only which were so in 1798 under the Act passed in that year.

It is not worth while to pursue this subject further, but in case it should be desirable to do so at any future time the following account of the last assessment may afford the means of ascertaining what were the offices on which the tax continued to be levied.

An Account of the Amount of Land Tax charged on Offices and Pensions in the Year 1868.

Account of duty on offices in 1868.

County.	Division.	Amount of Duty charged. £	s.	d.
Bucks	Aylesbury	6	0	0
Chester	Broxton	2	19	0
	Chester City	9	1	8
Devon	Exeter City	40	13	0
	Tiverton	4	0	0
Dorset	Bridport	3	12	0
Durham	Easington Ward	58	15	4
Hereford	Hereford City	29	3	8
Kent	Aylesford, North	10	8	0
	Canterbury	28	0	0
Lincoln	Lincoln City	54	6	0
Midddlesex	City of London	153	1	8
	Finsbury	50	0	0
	Tower Hamlets	1	10	0
Norfolk	Erpingham, South	4	0	0
	Norwich City	44	8	0
Northampton	Northampton	17	8	4
Somerset	Bristol City	11	8	10
	Somerton	0	18	8
	Wells Forum	24	12	4
Southampton	Fawley	58	17	6
	Winchester	23	9	9
Stafford	Offlow, South	64	16	0
Suffolk	Bury St. Edmunds	15	8	0
Sussex	Chichester, Upper	18	0	0
Wilts	New Sarum	23	0	0
York	York City	49	13	0
Carnarvon	Carnarvon	1	19	5
Glamorgan	Kibbor	13	1	9
	Total £	822	11	11

An Account of One Shilling and Sixpenny Duties charged in the Year 1868.

		£	s.	d.
Middlesex	Duchy of Lancaster	19	16	0
	House of Lords	217	10	0
	Total £	237	6	0

If we have made ourselves understood in this account of the land tax it will be parent that through Mr. Pitt's unfortunate measure of 1798, perpetuating the assessnts of 1692 (or nearly so), the impost has assumed a form which is almost grotesque, great have been the changes, more especially since 1798, in the relative valuations of different districts into which the country is divided.

Disproportion of quotas to present valuation of districts.

In the following table we have given a view of the property tax assessment on lands 1867, in some of the principal counties, in juxtaposition with the quotas of 1798. nt, it will be seen, is in that year four times as wealthy as Lancashire. Its valuation w is to that of Lancashire as 4 to 11. Hertfordshire was formerly twice as rich as ncashire. Now Lancashire is 11 times as rich as Hertfordshire.

Quotas of 1798 compared with assessments for 1803 and 1867.

AN ACCOUNT of Land Tax Quotas in certain Counties, charged by 38 Geo. 3. c. 5.; the Assessments under Schedule A. of the Property Tax in 1803, and that on Lands and Houses for the Year 1867–8.

County.	Amount of Land Tax Quota charged on the County. Per Act 38 Geo. 3, c. 5.	Gross Amount of Assessments. Schedule A.	Gross Amount of Assessments on Lands, Messuages, or Tenements.
		1803.	1867.
	£	£	£
Bedford	28,554	264,200	774,103
Berks	40,844	471,058	1,180,438
Bucks	47,142	512,336	1,089,177
Chester	28,598	771,546	2,601,994
Devon	82,583	1,221,445	3,053,979
Durham	10,597	526,959	1,851,393
Essex	89,398	1,011,542	2,655,279
Gloucester	47,312	927,131	2,543,748
Hertford	42,282	399,815	1,114,073
Kent	82,553	1,074,553	4,615,080
Lancaster	20,989	1,893,747	11,687,685
Lincoln	71,907	1,253,528	3,584,332
Norfolk	84,306	1,086,864	2,793,142
Northampton	47,669	683,754	1,569,743
Salop	29,057	712,438	1,566,298
Surrey	66,133	1,062,375	5,273,912
Suffolk	73,506	794,079	2,051,839
Warwick	39,789	730,257	3,053,846
Wilts	51,657	778,750	1,640,394
Worcester	33,582	583,397	1,686,593
York	91,494	3,115,148	10,824,033

In the subdivisions of counties the valuations are still more disproportionate. Parishes are so differently treated that in one there is a difficulty to make any rate small enough for the quota, and in the next to it the rate may be at the full amount of 4*s.* in the pound.* Liverpool is an example of the first kind. The quota unredeemed was in the year 1853 95*l.* 9*s.* 2½*d.* In that year an assessment made at the rate of ¼*d.* in the pound produced about 1450*l.*, sufficient to pay the quota for 15 years.

Decision in 1853 that quotas for parishes cannot be altered.

Some attempts have been made to insist upon a redistribution of the charges throughout each division, so as to apportion them to the parishes according to their relative values; but it was decided by the Court of Queen's Bench in 1853, in the case of the Queen *v.* the Commissioners of Land Tax for the Tower Division, that the quotas for the parishes are fixed, and not to be altered.

The Government has no concern with the assessment of the tax.

The position of the Government with respect to this portion of revenue is very much that of a person having a rentcharge on certain lands. The parishes have to pay each its rentcharge, and all that this Department has to do is to take care that they pay the proper amounts. With the mode in which they raise the money we have no concern whatever, and, for many reasons, it would be most inexpedient that we should interfere. In the income tax and assessed taxes we have had a direct interest in seeing that the assessments were correctly made, but in the case of land tax nothing that we could do would bring into the Exchequer one farthing more than the quota.

It has become a fixed charge on lands.

We believe that in the great majority of parishes the land tax has been regarded for the last 70 years as a fixed charge upon properties, subject to which they have been bought and sold many times over.

Surplus Land Tax—its object.

Surplus Land Tax.—Some interference with the powers of the Land Tax Commissioners in assessing the parishes, has been found necessary by the Legislature, in order to restrain the parish officers in a practice which was growing into a considerable evil—the practice of levying a much larger sum than the quota, and applying the surplus to their own emolument. The origin of this was innocent enough. It was not always possible so to adjust the rate as to produce the exact sum payable to the Exchequer, and it was natural that the Commissioners should apply the excess, when too trifling to be re-divided among the taxpayers, as remuneration to the Assessors for their trouble; but in course of time the surplus grew alarmingly in some parishes—became, indeed, by the taxpayers considered as the tax due to the Crown, and has actually been taken into account as part of the sum to be redeemed. It is believed—though the whole management of these matters is so entirely in the hands of the parishes that we have no means

Abuses by assessors.

* The Act 42 Geo. 3. c. 116. sect. 180 (1802), which provided that the Land Tax should not exceed 4*s.* in the pound, is still in force.

positive knowledge—that many persons have thus paid more, by 40 or 50 per cent., redemption, than they would have done if the assessment had been made for the ta only.

Attempted remedy. 6 G. 4. c. 32. 1826.

To restrain these abuses, in the year 1826 an Act was passed to provide for the receipt application of the surplus collected for the benefit of the parishes in which it had en, or should thereafter arise, by carrying it to the credit of future assessments. But greatest difficulty was experienced in carrying into effect the intentions of this enact- it owing to the disregard of its provisions on the part of the local Commissioners and r Clerks, and the impossibility of obtaining accurate information as to the sums ived by the parochial Collectors. An alteration was made in the form for the chment duplicates of land tax, so as to make them exhibit the excess raised by n assessment beyond the quota payable to the revenue, but it was found impracble to require the Collectors to account for any excess below 5*l.*

1861. Surplus to be applied in redemption. 24 & 25 Vict. c. 91.

By the Act 24 & 25 Vict. c. 91. it is provided that all surplus land tax collected in parish shall be paid over to the Receiver General for the purpose of being applied redemption of the land tax chargeable on such parish, but the power still remains h the Commissioners under the Act to award remuneration, out of the surplus, to the sessors for their services.

The sums redeemed under the provisions of the last-named Act have been in each year follows, viz. :—

1862 - - -	£313
1863 - - -	925
1864 - - -	246
1865 - - -	635
1866 - - -	401
1867 - - -	311
1868 - - -	403
1869 - - -	430
1862–1869 (Scotland) -	35
Total - -	3,699

Redemption of Land Tax. Mode of proceeding.

Mode of proceeding in order to redeem Land Tax.—A person wishing to redeem the d tax charged on his property must apply to the Clerk to the Commissioners of nd Tax of his division, for a certificate of the amount, and must inform the Clerk ether he intends to redeem by transfer of stock or by payment in money, and whether, such transfer or payment, at one time, or by instalments within two years, or within teen years.

Declaration.

The Clerk will then furnish him with a Declaration, applicable to the case, to be ned in his presence.

Contract. 53 Geo. 3. c. 123. ss. 11 and 12.

The Certificate and Declaration are sent to this office, in order that a Contract for demption, on the terms specified in those documents, may be entered into by the ard. The Contract when signed by two Commissioners is by law made binding upon e person by whom or on whose behalf the Declaration is signed.

Notice is then given to him of the amount of consideration payable, and of the time d place of payment.

Payment in money.

The Contract itself, in the case of a money payment, is sent to the proper Receiving ficer, who (when the money is paid) writes on it a receipt and sends it to this office ere it is registered, and afterwards forwarded to the party, endorsed with a Certificate the date of registration and of the period from which the lands are exonerated.

Payment in stock.

When the consideration is stock the party obtains the Contract at this office and takes to the Bank of England, where, upon transfer of the proper amount, or proper instalent, to the Commissioners of the National Debt, the Cashier of the Bank endorses it th a receipt. It must then be brought to this office for registry.

On payment or transfer of the consideration, or first instalment, the property comsed in the Contract is exonerated from the quarter day next preceding, provided e Contract be sent for registry here within three months, otherwise only from the arter day preceding registration.

Stock purchased by National Debt Office.

In order to provide for the application of the money considerations to the purchase of ock the Board certify in each week to the Commissioners for the Reduction of the ational Debt the amount of stock to be purchased out of the moneys lodged in the ank by the Receiving Officers.

Exoneration of the Quotas.

As to exoneration of the parishes in respect of Land Tax redeemed.—Immediately after the Contract has been registered by the Registrar of Land Tax he certifies to the Clerk to the Commissioners of Land Tax the particulars of the land tax redeemed and the date of the exoneration. At the close of each year he issues to the Clerk of each Division a "Duplicate" showing the whole of the redemption in that Division effected in the year and the proportion of the Quota to be discharged.

Purchase of Land Tax by strangers not now allowed. 16 & 17 Vict. c. 117. 19 & 20 Vict. c. 80. s. 3.

As to the persons entitled to redeem.—For information on this subject we must refer to the Appendix p. 160. The power given under previous Acts to persons having no interest in lands to purchase the land tax thereon, and thus to take the place of the Crown as rentchargers, was abolished in 1853, when it was supposed that the reduced terms would invite purchasers of such securities.

Estimates of loss by redemption.

The amount of Land Tax at present unredeemed is 1,111,366*l.* On Mr. Pitt's terms of 20 years purchase if the whole were at once redeemed the annual loss (consols being at 92) would be 386,563*l.* According to the terms fixed in 1853 the loss would be 102,802*l.*

ASSESSED TAXES.

32 & 33 Vict. c. 14. Converted into excise licences in 1869.

By an Act passed in the last Sesssion of Parliament, it is provided that after the 5th April 1869 in England, and the 24th May 1869 in Scotland, the assessed taxes in respect of male servants, carriages, horses, mules, hair powder, armorial bearings, and dealing in horses shall cease.

The only duty of assessed taxes now remaining therefore is that payable in respect of inhabited houses.

History.

Some of the assessed taxes commenced as early as the year 1696, but from 1803 to the present time the duties have been levied under the general provisions of the Acts 43 Geo. 3. c. 99. and 161., subject to certain modifications by various subsequent Acts.

In 1803 they comprised the following subjects, viz:—

Windows,	Horses,
Houses,	Dogs,
Servants,	Hair powder,
Carriages,	Armorial bearings,
	Horse dealers.

48 Geo. 3. c. 55. Vide p. 66.

The duty on game certificates, which had previously been a stamp duty, was added to the assessed taxes in 1808. It was transferred to the excise in 1860.

HOUSE DUTY.

7 & 8 W. 3. c. 18. 1696. 4 W. 4. c. 19. 1834.

The tax on inhabited houses, which was first imposed in the year 1696, (in conjunction with the window tax,) was assessed at various rates from that time until April 1834, when it was repealed.

From 1803 the tax was levied under the provisions of the 43rd Geo. 3. c. 99., and the following were the rates of duty from the year 1808:—

For every inhabited house of the yearly rent of

	s.	*d.*	
5*l.* and under 20*l.*	1	6	in the pound.
20*l.* „ 40*l.*	2	3	„
40*l.* and upwards	2	10	„

1851. House duty revised. 14 & 15 Vict. c. 36.

Upon the repeal of the window tax in 1851, the duty on inhabited houses was reimposed, but only in respect of houses of the value of 20*l.* and upwards.

The following are the rates of duty in force from that time to the present:—

Rates of duty.

Every inhabited house worth 20*l.* a year or upwards, if occupied for the purposes of trade, or by a person licensed to retail beer, spirits, wines, or other liquors, or as a farm house - 6*d.* in the pound.

If occupied in any other manner - - - - 9*d.* „ „

The house duty was in fact substituted for the window duty, and the relief thus afforded to the tax payer was equal to about 1,000,000*l.*

Increase in the produce.

Without any increase in the rate of duty since 1851, or any change in regard to the description of properties liable to assessment, the produce of the inhabited house duty in Great Britain has increased more than 50 per cent., *i.e.*, from 727,000*l.* to upwards of 1,100,000*l.* This is attributable partly to the increased value of house property, but still more to the increase in the number of houses.

SERVANTS.

ties on male servants were imposed in the year 1777.

om 1785 to 1791 certain duties were also chargeable in respect of "female" nts, but these were repealed in 1792.

om 1785 to April 1854, bachelors who employed male servants were charged at a r rate than other persons.

he duties were chargeable according to a progressive scale, at a higher rate for each ant, from 1 to 11 and upwards.

1853. Under-gardeners and under-gamekeepers.

n the revision of the assessed taxes in 1853, the uniform duty of 1*l.* 1*s.* was sed for all servants of the age of 18 years or upwards, while those under the age of ears were charged at 10*s.* 6*d.* The duty of 10*s.* 6*d.* each was imposed also on der gardeners" and "under gamekeepers."

Definition of the terms.

his was intended as a relief from the full duty of 1*l.* 1*s.* which was supposed to ch to such persons under the names of gardeners and gamekeepers, there being listinction previously between a head gardener or gamekeeper and those employed er them, but it immediately became apparent that the tax-payers had generally med that under-gardeners were not liable to the tax, and when attention was directed he subject, large numbers of such servants were brought into charge for the first . It also became a very nice question to determine the line of distinction between leners or gamekeepers, and labourers employed in a garden, or to assist in preserving e. The first of these cases was really one of difficulty, and it was found necessary ssue a circular to our Surveyors, defining the term under-gardener more precisely. have lately instructed our officers on this subject in the following terms, viz. :—

'The Board do not require a licence to be taken out for an ordinary labourer who is employed in a garden merely to dig, sweep, or do other rough work, under a taxable gardener, and who is paid only the same wages as an agricultural labourer in the ocality.

'A licence is not required for a person who is employed as a night-watcher under a gamekeeper, and who does not act as a gamekeeper or under-gamekeeper."

The new excise license duty substituted for the former charges under the Assessed ax Acts is 15*s.* for every male servant, without distinction as to age.

CARRIAGES.

The duty commenced in the year 1747, and has continued with certain modifications the present time.

Progressive duties up to 1853.

The system of progressive duties, by which persons keeping two carriages were argeable at a higher rate for each carriage than was payable for only one carriage, d so on by a progressive scale to nine carriages and upwards, was abolished in 1853.

Low wheeled carriages.

At the same time low wheeled carriages, which had previously been exempt, became argeable to half the duties on ordinary carriages of the same description. Another emption, viz., that of two wheeled carriages of a certain construction, and of a value t exceeding 21*l.*, provided the name and trade of the owner were painted on the tside, had been so perverted from its original purpose, and occasioned so much petty aud, that it was very properly and beneficially abolished.

Rates from 1853 to 1869.

The duties payable from 1853 to 1869 were as follows :—

	£	*s.*	*d.*
Every carriage with 4 wheels drawn by 2 or more horses	3	10	0
Ditto ditto 1 horse	2	0	0
Every carriage with 4 wheels, each being of less diameter than 30 inches, drawn by 2 or more ponies or mules, neither exceeding 13 hands	1	15	0
Ditto 1 such pony or mule	1	0	0
Ditto less than 4 wheels drawn by 2 or more horses or mules	2	0	0
Ditto by 1 horse or mule only	0	15	0
Ditto by 1 pony or mule only, not exceeding 13 hands	0	10	0
And where any of the aforesaid carriages shall be kept and used solely for the purpose of being let for hire without horses	One-half of the above-mentioned duties respectively.		
Used by common carriers having 4 wheels	2	6	8
Ditto less than 4 wheels	1	6	8

Effect of reduction in 1853.

The produce in 1853 of the duties on carriages at the rates which existed at the time of the change in 1845 was 399,651*l.*, but in 1855 the reduced duties only produced 283,964*l.* In the course of 13 years, up to 1868, the produce had increased to 389,912*l.*, so that the greater portion of the reduction of duty in 1854 had been made up by subsequent increases.

The new excise licence duties are:—	£	*s.*	*d.*
For every carriage with 4 or more wheels, and weighing 4 cwt. or upwards	2	2	0
For every carriage with less than 4 wheels, or having 4 or more wheels, and being of less weight than 4 cwt.	0	15	0

HORSES.

The duties commenced in 1784, when saddle horses, coach horses, &c., were charged 10*s.* each, and race horses 2*l.* 2*s.* each.

Rates in 1853.

Various alterations occurred until the rates of duty were finally fixed at the following amounts in 1853, when the system of progressive duties was abolished:—

	£	*s.*	*d.*
Race horses	3	17	0
Horses and mules exceeding 13 hands in height used for riding or drawing carriages chargeable with duty	1	1	0
Other horses and mules	0	10	0
Other horses, farmers, bailiffs, &c., rectors, vicars, curates, Roman Catholic priests or Protestant dissenting ministers, physicians, common carriers	0	10	0
Other horses and mules not exceeding 13 hands in height, kept for riding or drawing carriages chargeable with duty	0	10	0
Other horses and mules kept for any other purpose	0	5	0

Effect of reduction.

The produce of the duty in 1853 was 366,487*l.* as compared with 341,030*l.* in 1855, so that upwards of 25,000*l.* was lost to the revenue by the reduction of the duty.

Race-horses.

From 1857 the tax on race horses was transferred to the Excise Revenue.

20 & 21 Vict. c. 16.

The produce of the assessed taxes on horses in 1868–9 was 435,574*l.*, showing an excess of 69,087*l.* beyond the amount charged in 1853 including race horses.

The new excise licence duty is for every horse or mule 10*s.* 6*d.**

DOGS.

Rates before 1853.

The duties commenced in 1796, different rates being charged for sporting dogs, other dogs, and packs of hounds.

Previous to the revision of the assessed taxes in 1853, greyhounds were charged 1*l.* 2*s.*; hounds, pointers, &c. 15*s.* 4*d.*, other dogs 8*s.* 9*d.*, packs of hounds 36*l.*

Rates in 1853.

The duties substituted for the foregoing in 1853 were,

	£	*s.*	*d.*
Dogs of any description	0	12	0
Packs of hounds consisting of 66 or more	39	12	0
Packs of greyhounds consisting of 15 or more	9	0	0

The power of the Tax Commissioners to relieve on the ground of poverty was taken away by the Act of 1853, but the exemption of dogs used in "the care of sheep or "cattle, or in driving or removing the same," was continued.

The duty which in 1853 amounted to 161,911*l.* had increased to 267,174*l.* in 1866–7.

1867. 30 Vict. c. 5. Duty made on excise licence.

By an Act passed in March 1867, the assessed tax on dogs was reduced to 7*s.* for all dogs kept in the year ending the 5th of April 1867, with a view to the imposition of an excise licence duty of 5*s.* for each dog in lieu of the assessed tax which took effect from the same date. The excise licence was made to expire on the 31st of December; the duty, therefore, payable in the year 1867 was 12*s.* as before, if the dog was kept after the 5th of April. At the same time the exemption of sheep dogs and of dogs used for tending cattle, &c. was done away with.

* The duty of 10*s.* 6*d.* is not required to be paid in respect of horses in training as race horses.

HAIR POWDER.

History.

The duty commenced in April, 1795, and was charged at the rate of 1*l.* 1*s.* per ...um. It was increased to 1*l.* 3*s.* 6*d.* per annum in 1815, and has so continued until present time. The amount of revenue derived from this source was at its highest in ...6, when it reached the sum of 24,136*l.*, but it diminished year by year until at ...th, in 1867, the number of persons chargeable was no more than 847, and the ...duce of the tax was under 1,000*l.*

Under these circumstances it was not considered expedient to impose an excise licence ...y for the use of hair powder, in lieu of the duty of assessed taxes which will cease ...m 5th April 1870.

ARMORIAL BEARINGS.

Former rates.

The duties commenced in 1798, when persons charged for any carriage were liable to ... for armorial bearings used by them, whether on a carriage or not, 2*l.* 2*s.* per annum; ...ile persons not charged for any carriage, but charged for house and window duties, ...re charged 1*l.* 1*s.*; and persons not charged for any carriage, house, or window duties, ...re liable to pay 10*s.* 6*d.* per annum.

The duties were increased to 2*l.* 8*s.*, 1*l.* 4*s.*, and 12*s.* in 1808.

Rates in 1853.

On the revision of the assessed taxes in 1853, the duties were fixed at 2*l.* 12*s.* 9*d.* for ...sons chargeable for any carriage at the rate of 3*l.* 10*s.*, i.e., for a four-wheeled carriage ...wn by two horses, and for other persons, 13*s.* 2*d.*

Effect on revenue.

That alteration at first caused a ...s to the revenue of about 18,000*l.* per annum, but this has nearly been made up by ...reases in subsequent years.

Excise licences.

The new excise licence duties for armorial bearings are—

	£	*s.*	*d.*
If painted or affixed to a carriage - - -	2	2	0
If otherwise worn or used - - - -	1	1	0

HORSE DEALERS.

Former rates.

The duty commenced in 1784 with a charge in England of 10*l.* per annum for each horse ...aler residing within the bills of mortality, and 5*l.* per annum for other horse dealers, ...d 5*l.* per annum for horse dealers in Scotland.

These rates were increased several times, until in 1840 they were fixed at 27*l.* 10*s.* ...d 13*l.* 15*s.*, and have so remained until the present time.

Duty greatly evaded.

The number of horse dealers charged in 1866–7 was only 1,204, and although this is ...nsiderably beyond the number charged a few years ago, there is reason to believe that ...e duty is one that has always been greatly evaded, and the more so on account of its ...avy amount.

The new excise licence duty for horse dealers is a uniform charge of 12*l.* 10*s.*

PROPERTY AND INCOME TAX.

NET RECEIPT in the years ended 31st March 1868 and 1869.

—	Years ended 31st March.		Increase.	Decrease.
	1868.	1869.		
	£	£	£	£
Schedule A.	2,176,736	3,083,179	906,443	—
„ B.	294,970	417,909	122,939	—
„ C.	585,386	847,133	261,747	—
„ D.	2,749,767	3,754,194	1,004,427	—
„ E.	377,307	521,092	143,785	—
	6,184,166	8,623,507	2,439,341	—

INCOME TAX.

INCOME TAX ACTS.

5 & 6 Vict. c. 35. *	18 & 19 Vict. c. 35.	26 Vict. c. 28.
5 & 6 Vict. c. 80.	19 & 20 Vict. c. 80.	26 & 27 Vict. c. 33.
6 & 7 Vict. c. 24.	20 & 21 Vict. c. 28.	26 & 27 Vict. c. 73.
14 Vict. c. 12.	20 & 21 Vict. c. 58.	27 Vict. c. 18.
16 & 17 Vict. c. 34.	22 & 23 Vict. c. 18.	28 Vict. c. 30.
16 & 17 Vict. c. 91.	23 Vict. c. 14.	29 Vict. c. 36.
17 Vict. c. 1.	24 Vict. c. 20.	31 Vict. c. 28.
17 Vict. c. 24.	24 & 25 Vict. c. 91.	32 & 33 Vict. c. 14.
17 & 18 Vict. c. 85.	25 Vict. c. 22.	
18 Vict. c. 28.	26 Vict. c. 22.	

History of the Income Tax.

1798. In 1798 an Act was introduced at the instance of Mr. Pitt, intituled "An Act for "granting to His Majesty an aid and contribution for the prosecution of the war." This Act did not in fact impose a duty upon property, but imposed additional duties of assessed taxes, regulated by the amount of income which the person charged with assessed taxes possessed, provided such person possessed an income of 60*l.* a year or upwards. The produce of the tax for the first year under that system was 1,855,996*l.* duty.

1799. In the year 1799, by the Act of the 39 Geo. 3. c. 13. the duties granted by the above-mentioned Act of 1798 were repealed, and in lieu thereof a duty was imposed upon incomes at the rate of 10 per cent. By this Act all persons were required to make returns of the whole of their income from whatsoever source the same was derived, exemption being granted to those whose incomes were under 60*l.* a year, and reduced rates charged on incomes between that amount and 200*l.* a year. The produce of the tax in the first year after this alteration was 6,046,624*l.*, or about a quarter of a million for every penny of the tax.

1803. The present system of charge first introduced. In 1803 the present system of charging incomes upon all property and profit at their first source was introduced, and the return of the whole income, previously required, was abandoned. By this Act (43 Geo. 3. c. 122.) the various descriptions of income chargeable with duty were, for the first time, distributed under the several schedules A., B., C., D., and E., as at present. A poundage rate, varying from 3*d.* to 11*d.* in the pound, was imposed upon all incomes between 60*l.* and 150*l.* a year, and 5 per cent. upon all incomes amounting to or exceeding the latter sum. The profits of farmers were assumed for the purposes of the Act to be three fourths of the rent which they paid if the land were in England, and one half in Scotland, instead of requiring from that class a return of their actual profits, as in the case of trades and professions generally. Exemption was confined to incomes of less than 60*l.* a year, from whatever source arising. The same deductions were allowed as before, with the exception of interest on money borrowed, which was now rendered unnecessary by the introduction for the first time of the principle of taxing income at its source. This principle is thus explained in some observations on the tax, published at the time under the authority of Government. "As the former duty was imposed on a general account of income "from all sources, the present duty is imposed on each source, by itself, in the hands "of the first possessor, at the same time permitting its diffusion through every natural "channel in its course to the hands of the ultimate proprietor. Instead of the landlord "and the various claimants upon him in succession, it looks to the occupier only

Incomes under 60*l.* exempt.

* The 3rd section of this Act provides that the duties are to be assessed, raised, levied, and collected under the regulations contained in the following Acts:—

43 Geo. 3. c. 99.
43 Geo. 3. c. 150.
48 Geo. 3. c. 141.
50 Geo. 3. c. 105.

stead of the creditor, it looks to the fund from which the debt is answered. In the ace of a complicated account, collected from the various sources from which the come of an individual is derived, it applies to the source itself to answer for its crease. By these means its object is attained with more facility and certainty, and th less intricacy and disclosure, diminishing the occasions of evasion by the means exaction; thus the charge is gradually diffused from the first possessor to the timate proprietor, the private transactions of life are protected from the public eye, id the revenue is more effectually guarded."

o the foregoing remarks, it might have been added, that the system leaves unrevealed l those connected with the assessment to the tax the total income of any person, pt those who claim entire exemption from it, or those who seek to obtain an ement of duty.

he produce of the tax under this system at the reduced rate of 5 per cent. was ost equal to that of 1799, when the rate was 10 per cent. Produce of the tax.

etween the years 1803 and 1806, several Acts were passed relating to the income which made no alteration in the principle, but in the latter year by 46th Geo. 3. 65. the rate of duty was again increased to 10 per cent. The exemption on incomes 1 realized property under 60*l.* a year (which before existed) was, with a few ptions, repealed, entire exemption was limited to incomes under 50*l.* a year in the le, and a graduated scale imposed upon incomes between 50*l.* and 150*l.* a year, limited to profits of trades, professions, and offices. 1803–1806. 46 Geo. 3. c. 65.

he following extract from the guide book, published by the tax office at that period, explain the grounds for the alteration. It states "that the regulation in the former ct by which exemption was granted on the whole of every person's income under 0*l.* a year, which was intended to have a strict and limited operation, has been troductive of the greatest frauds upon the public. It is notorious that persons living 1 easy circumstances may, even in apparent affluence, have returned their income nder 60*l.*, although their annual expenditure has been treble that sum, and to whom here was no ground for imputing extravagance. The income of whole parishes has een swept away by this fraud, such persons generally bringing their income below 0*l.* Hence it is that the legislature found the necessity of confining the exemptions o 50*l.*, that their former returns may be made use of."

By this Act of 1806 the dividends in the public funds, which had hitherto been rned by the recipients as a part of their income, were for the first time brought hin the principle which charged income at the first source, provision being made that bank should make the assessment and deduct the tax from the dividends, instead of eturn for assessment being required from the proprietors of the stock. An exemption s however granted for that portion of the funds which was the bonâ fide property of eigners resident abroad. 1806. Dividends at the Bank first charged by deduction.

An allowance for the repairs of buildings, which before existed, was also by this Act en away, and abatements, previously allowed to persons with a certain number of ldren, were likewise discontinued. The allowance for life assurance was confined to sons whose incomes were less than 150*l.* a year.

In the year 1816 the income tax ceased. It was not revived until the year 1842, when was reimposed by Sir Robert Peel's government, not as a war tax, but for the purpose repairing the deficiency which then occurred in the revenue to meet the expenditure the country, and to enable the Government to make some reforms, with the view of proving the commerce and manufactures of the kingdom. 1816. Income Tax ceased. 5 & 6 Vict. c. 35. 1842. Income Tax revived by Sir Robert Peel.

Sir Robert Peel's Act followed the general principles laid down in that of 1806; the ty was imposed at the rate of 7*d.* in the pound, being 2*l.* 18*s.* 4*d.* per cent., and total emption was granted to persons whose whole income was under 150*l.* a year.

The appointment of Special Commissioners was the most important new feature introced by the Act of 1842 into the income tax system of Mr. Pitt. Introduction of Special Commissioners.

The principal object of their appointment was to afford to persons chargeable under hedule D. the means of avoiding the disclosure of their affairs to their neighbours. r this purpose, it is provided that any tax-payer making a return under that schedule y claim to be assessed by the Special Commissioners instead of the Commissioners of district. His return is, in that case, delivered under seal to the Surveyor, and the ole of the proceedings are then conducted by Officers appointed by the Crown. ould the tax-payer be dissatisfied with the charge, he is at liberty to apply to the ecial Commissioners to be heard in person by way of appeal, and either he or the rveyor can, if dissatisfied with the decision of the Special Commissioners, demand that case shall be stated for the opinion of the Board of Inland Revenue. Object of their appointment. 5 & 6 Vict. c. 35. s. 131. 5 & 6 Vict. c. 35. s. 131.

16 & 17 Vict. c. 34. s. 10. 24 & 25 Vict. c. 91. s. 36.

The following statement shows the number and amount of the assessments made by the Special Commissioners in Great Britain in 1868–69:—

	Number.	Amount.
		£
Special assessments, not including those on on railway companies or their officers, on foreign and colonial dividends, and on mines, &c. - - - - -	2,388	8,526,419
Assessments on railways - - -	194	18,722,856
„ railway officials - -	7,000	845,000
„ foreign and colonial dividends - - -	—	9,378,840
„ mines and quarries -	56	803,687

The whole number of persons assessed under Schedule D. in Great Britain is 380,000, and it is matter of surprise that so small a proportion should avail themselves of the secrecy which is ensured by a special assessment.

Repayment of the tax to persons exempt rendered necessary by the principle of charge.

It follows as a necessary result of the principle of assessing all income at its source that many persons whose total incomes are under the amount on which the tax is chargeable (100*l.*), or who are entitled to the abatement of 60*l.*—for instance, mortgagees, landlords, proprietors of government stocks, or shareholders in public companies,—receive their incomes subject to a deduction of the tax, which has been paid to the revenue by those through whose hands the money may have previously passed. The only means of affording to such persons the relief to which they are entitled is by repayment, which is made under warrants signed by the Special Commissioners. To

Claims examined by Special Commissioners.

examine the claims after they have been certified by the District Commissioners, and to ascertain that the claimant's income is correctly stated, that the duty has been paid to the revenue, and deducted from the claimant, involves an immense amount of labour. There are other claims of repayment which are dealt with in a similar way, such as claims made on behalf of charities, claims to the allowance granted on life insurance premiums, &c.; and the total number of claims last year was 112,877.

Claims must be made within three years. 23 Vict. c. 14. s. 10.

In consequence of the impossibility of exercising any effectual check on claims made after the lapse of several years, and of the inconvenience of keeping an enormous mass of assessments, etc., which were of no other use, it was enacted in 1860 that no claim for a repayment of duty under the income tax Acts should be allowed unless it were made within three years from the end of the year to which it related.

Duty on farmers.

By the Act of 1842 the duty on farmers was imposed on half the rent in England instead of three fourths, and on one third in Scotland instead of one half, as under the former Act of 1806. There was also a provision authorizing the Special Commissioners to compound with persons for three years on payment of 5 per cent. in addition to the duty. On the expiration, however, of the Act 11 Vict. cap. 8. (5th April 1851), the power to compound was not continued, as the tax was voted for one year only.

Produce of the tax 1843.

The produce of the tax in the first year of Sir Robert Peel's Act was, in Great Britain, 5,608,000*l.* From that time till 1853 but little alteration was made in the law.

1843–1853. Relief to farmers in 1851. 14 Vict. c. 12.

The only new provision enacted during this period which calls for notice was a measure of relief in the 14 Vict. c. 12. to farmers, by which permission was given to persons gaining their livelihood principally by husbandry, who might find at the end of the year of assessment that they had not realized the assumed profit of one half the rent if in England, and of one third if in Scotland, to attend before the District Commissioners and obtain relief by the reduction of the charge to the amount of the profits they had actually acquired, as is allowed in the case of trades and professions generally where the

Extended by 16 & 17 Vict. c. 34. s. 46., 1853.

profits in the year of assessment prove to be less than the amount on which they have been charged in the beginning of that year, and in 1853 this relief was extended to all tenant farmers, whether gaining their livelihood principally by husbandry or not.

16 & 17 Vict. c. 34. Tax imposed for 7 years.

On the 21st June 1853 Mr. Gladstone introduced the Act by which the tax was reimposed for a period of seven years, with various alterations and modifications. By this Act the original rate of duty of 7*d.* in the pound was continued for two years, 6*d.* in the pound was imposed for the next two years, and 5*d.* for the remaining period of three years, ending 5th April 1860, when it was intended to cease altogether, and the duties under Schedule B. were proportioned accordingly. The total exemption accorded to

Limit of exemption altered.

incomes under 150*l.* was repealed, and limited to incomes under 100*l.* Incomes amounting to 100*l.* and not amounting to 150*l.* were not subjected to the full

nt of tax payable on property and profits generally. The rate of duty on such nes was fixed at 5*d.* in the pound annually for the whole period of seven years. Amount of incomes between 100*l.* and 150*l.*

he additional amount thus brought into charge on incomes from 100*l.* to 150*l.* was reat Britain 14,467,300*l.*, which at 5*d.* in the pound produced a revenue of 301,320*l.*

n important feature of this Act was the extension of the income tax to Ireland. Tax extended to Ireland.

assessed tax machinery which had afforded a convenient basis for the organization he English income tax did not exist there, and an entirely new system was equently necessary. As we have previously stated the powers which are exercised is country by the General and Additional Commissioners of the several tax divisions intrusted in Ireland to the Special Commissioners, and those of the parochial 16 & 17 Vict. c. 34., ss. 16., 20., and 24.

sors to the Surveyors, the Collectors being appointed by the Special Commissioners.

re are some other variations in the provisions affecting Ireland from those of the lish Act, but as they are in matters of detail it is not necessary to refer to them here ngth. One of the most important is that which provides that the assessments under s. 13.

dules A. and B., instead of being made on the full annual value as in England, shall pon the valuation to the poor rate, which we believe to be on the average at least er cent. below the true value.

he profits of farmers in Ireland are estimated by this Act at the same rate as in land, viz., one third of the rent. Various improvements.

arious remedial measures were effected by the Act in question, such as charging the on professions in the same manner as on trade, on the average profits of the three s preceding that of assessment, instead of on the actual profits of the preceding year, 16 & 17 Vict. c. 34. s. 48.

ng to appellants against assessments under Schedules A. and B. on lands and s. 47.

ments the right of demanding the appointment of a valuer, in accordance with whose sion the assessment is to be made. It allowed for the first time to ministers of any ss. 51 and 52.

ious denomination and to public officers the expenses necessarily incurred in the rmance of their duties as a deduction from the assessments upon them. It extended schedule D., the exemption which friendly societies had previously enjoyed under s. 49.

edule C., and to persons assessed under Schedule B. or D. it granted total exemption s. 30.

the tax if their whole incomes in the year of assessment respectively fell short of ., the former law only authorizing a reduction of the assessment to the amount of its actually acquired in such year. It also granted an abatement of duty in respect s. 54.

he annual premiums on policies of life insurance, to the extent of one sixth part of income chargeable on the claimant, who, however, is not in any case entitled by on of this allowance either to total exemption or to the abatement of 60*l.* Life insurance premiums exempted.

n the declaration of war with Russia, it was found necessary to double the income from the 5th April 1854; and a further increase was afterwards imposed by the Act Vict. c. 20. from the 5th April 1855, of 2*d.* in the pound on incomes of 150*l.* a year or ards; and of 1½*d.* in the pound on incomes amounting to 100*l.*, and not to 150*l.* a r, making 1*s.* 4*d.* in the former case, and 11½*d.* in the latter. 1854. 17 Vict. c. 24. 1855. 18 Vict. c. 20.

n consequence of this increased rate a clause was introduced into the Act 19 & 20 Vict. 0, by which the poundage of those Clerks to the District Commissioners, whose total uneration from this source exceeded 500*l.*, was reduced from 2*d.* to 1*d.* in the pound the balance of the net duty in assessment after payment of such 500*l.* Poundage to clerks to Commissioners when exceeding 500*l.* reduced.

The Act which granted the duty of 1*s.* 4*d.* in the pound declared that it should tinue in force until the 6th April after the expiration of one year from the ratification he treaty of peace. As this did not take place until the financial year 1856, the Act not expire until the 5th April 1858. In 1857, however, the tax was reduced to 7*d.* he pound. 18 Vict. c. 20. s. 4. 1857. 20 Vict. c. 6. Tax reduced.

The result of the new assessments which were made that year under schedules and B. was highly satisfactory, the increase in the amount of property and income rged being under schedule A. 9,341,000*l.*, and under schedule B. 3,228,000*l.* New assessments under sched. A. and B.

n the year 1858 there was no legislation with regard to the income tax. The Act 853 (16 & 17 Vict. c. 34.) had fixed the rates of the tax for each year up to the April 1860, but the outbreak of the Russian war had upset the calculations on which as based, and it was not until 1858 that its provisions for the future in this respect e into operation. The rate prescribed for 1858 and 1859 was 5*d.* in the pound and, ve have already mentioned, the 5th April 1860 was to have witnessed the extinction he impost; but in order to meet the largely increased estimates of 1859 an Act was sed in August of that year imposing an additional duty of 4*d.* in the pound, the de of which was to be collected with the first moiety of the duty at 5*d.* granted by the of 1853. The effect of this arrangement was that the rate of the tax for the first f the year was 13*d.* in the pound, while in the second it was only 5*d.*, and thus the 1858–9. 1859–60. 22 & 23 Vict. c. 18.

whole produce of the additional duty was paid into the Exchequer during the year for the service of which it was imposed.

1860–61. The rate of the tax for the year 1860 was 10*d.* in the pound.

23 Vict. c. 14. s. 8. Quarterly collection introduced. The collection by quarterly instead of half-yearly payments was the most important alteration made in 1860. According to law, indeed, the tax had always been due and payable quarterly, and it would scarcely occur to any one unacquainted with the complicated and anomalous arrangements under which the direct taxes are levied that it would be necessary, notwithstanding that the tax was legally exigible, to obtain a special enactment for the purpose of making it available as the income of the State. Such, however, was the case. The Collectors of the tax are parochial officers, not agents of the Crown, and although they might possibly have collected quarterly when called upon by us to do so, yet in the event of their refusing we should have been powerless to compel them, since there was no provision in the law requiring them to hand over the amounts received to the officers of this department more frequently than twice a year. As it was, we met with opposition in some few instances from the District Commissioners in our endeavours to carry into effect the intentions of the legislature, but on the whole the collection was made with tolerable punctuality.

Object of the change. The principal object of the change was of course to bring into the Exchequer, during the financial year, three quarters of the duty for the current year, in addition to the tax for the second half of 1859–60 which falling due on the 20th March was not available as revenue until the year 1860–61. The quarterly collection was, however, continued (in theory at all events) until the present year 1869–70; but in practice, from the late period of the year at which the Customs and Inland Revenue Act is generally passed, the Clerks to Commissioners, Assessors, and other local authorities alleged that they could not get the assessments ready before the second quarter's tax had become due, nor did they even accomplish so much as this in large towns, where the collection was generally deferred until January; and in some cases (especially in London) until the end of the financial year. Indeed in one instance, in a metropolitan district, at the close of the year no persons fit to undertake the office of Collectors had been named for it, and we were in consequence required on the 11th April to appoint collectors for the year which had just expired.

Quarterly collection found impracticable.

In rural districts the tax for the 1st and 2d quarters was generally paid into the Exchequer in October or November.

The reduced rate of the tax in 1858 (5*d.*) had rendered the statutory poundage of 1½*d.* in the pound an inadequate remuneration for the labours of the Collectors, and even in 1859 some difficulty had been experienced, with the ninepenny tax, in finding suitable persons in those parishes where we were required to take security. The substitution of a quarterly for a half-yearly collection increased this difficulty, and at the same time rendered it imperative that no unnecessary delay should arise in making the appointments.

Additional poundage allowed to Collectors. We were therefore obliged to obtain from your Lordships a standing authority to pay to Collectors of income tax, in all cases in which we are satisfied that the statutory poundage does not afford sufficient remuneration, such an allowance, not exceeding 6*d.* in the pound (inclusive of the statutory poundage), as we may deem reasonable with reference to the rate of the tax for the year, and the particular circumstances of each case.

The amount paid as extra poundage to Collectors in 1868 was 47,518*l.*

In this year also, the assessments on railways, which had hitherto been made by the Commissioners for the District in which the head office of the company was situate, were transferred to the jurisdiction of the Special Commissioners, as well as the assessments under Schedule E. on the officials of the companies, and a further extension of the powers of the Special Commissioners was made by the 7th section of the same Act, which enabled them to hear appeals against the assessments made by the District Commissioners on mines and quarries, which were at this period chargeable under Schedule A.

23 Vict. c. 14. s. 5. s. 6.

1861–2. New assessments under sched. A. and B. In the year 1861–62 there was a fresh assessment of property charged under Schedules A. and B., and as the previous assessment had, speaking generally, been in force for four years, a large increase was naturally the result.*

1861. Dividends of colonial companies By section 36 of the Act 24 and 25 Vict. cap. 91, the provisions under which the dividends of foreign companies only had (since 1853) been assessable by the special

* See account on page 129.

missioners were extended to colonial companies, and the following section empowers district commissioners to apportion assessments under Schedule D. in cases where persons assessed are succeeded during the year by other persons. — to be assessed by Special Commissioners.

February 1861 a select committee was appointed by the House of Commons, on motion of Mr. Hubbard, "to inquire into the present mode of assessing and collecting e income and property tax, and whether any mode of levying the same so as to nder the tax more equitable can be adopted." Before speaking, however, of this iry and its results we must allude to the labours of a committee to whom the same ect had been referred in the same terms, on the motion of Mr. Hume, ten years er. After a laborious investigation commenced in May 1851, and not concluded l nearly the end of the following session, the committee, rejecting drafts of reports resolutions which had been submitted to them by Mr. Hume, Mr. Sotheron and nel Romilly, came to the following resolution, proposed by Mr. Disraeli, "that taking to consideration the importance of the subject submitted to the committee, the state the business before the House, and the prospect of an early prorogation, this committee is of opinion that there is not sufficient time for discussing and preparing a port that could do justice to this complicated subject, and they therefore agree to port the evidence taken and the proceedings to the House." — Committee on Income Tax, 1861. — Mr. Hume's Committee in 1851. — Reports the evidence.

Ir. Hume's proposal was to capitalize all incomes for the purposes of assessment, ng into consideration,— — Mr. Hume's proposal.

1st. The value of the property;
2d. The tenure of the owner;
3d. His age.

he committee of 1861, after referring to the above plan, reported as follows:— — Report of Committee of 1861.

The attention of your committee on the present occasion has been mainly directed another scheme, proposed by their chairman, and explained by him both in written noranda and in oral evidence, the principal features of which appear to be as ows:—

'1st. A proposal to make net instead of gross income the basis of assessment to the tax; not ascertaining the net income by an account of actual outgoings, but assuming it by a deduction, founded on an average from certain classes of gross incomes.

'2d. A proposal to divide all incomes into two classes of which the one should comprise incomes called spontaneous, and the other incomes called industrial; and to tax the former upon the full amount of the net income, and the latter upon two thirds of that amount.

'3d. A proposal to distinguish in certain cases between the interest of invested capital and the repayment by instalments of the invested capital itself, and to levy the tax upon the interest only, and not upon the repaid portions of capital.

'These three proposals are addressed to three complaints which are popularly made inst the income tax in its present form, viz.:—that it taxes the owners of property in pect of income which they do not get; that it presses too hardly upon skill and ustry as compared with property; and that it deals with capital, in certain cases, as if were income, and taxes it accordingly.

"The proposals which your committee have had under consideration are framed upon assumption that the complaints to which your committee have adverted are well nded, and they are continued with much ingenuity with a view to meeting them.

"Your committee, however, after full consideration, have arrived at the conclusion t the plan proposed by their Chairman does not afford a basis for a practicable and uitable readjustment of the income tax, and they feel so strongly the dangers and ill sequences to be apprehended from an attempt to unsettle the present basis of the tax, thout a clear perception of the mode in which it is to be reconstructed, that they are t prepared to offer to your honourable House any suggestions for its amendment.

"This tax having now been made the subject of investigation before two committees, d no proposal for its amendment having been found satisfactory, your committee are ought to the conclusion that the objections which are urged against it are objections to nature and essence rather than to the particular shape which has been given to it.

"Your committee also feel that it would be unjust to make any alteration in the esent incidence of the income tax without, at the same time, taking into consideration e pressure of other taxation upon the various interests of the country, some of it posed by recent legislation, and in one case especially, that of the succession duty, to me extent by way of compensation."

Abstract of proposals of Mr. Hume and Mr. Hubbard.

On the plans suggested by Mr. Hume and Mr. Hubbard we have to remark that, although differing in form, they are essentially the same. According to one a perpetual annuity would be capitalized at (say) 33 years purchase, and an income from trade at 22 years purchase, the two capitalized sums being taxed at the same rate; the other plan would tax the trade income at a pound rate, one third less than the rate levied on the annuity. The result is the same, and the difference only in the mode of arriving at it. However plausible some of the theories which have been advanced on this subject may appear at first sight, they are all open to practical objections of the very gravest character; and we cannot doubt that an income tax to be maintained must be based on principles as simple and intelligible as possible. Intricacies and refinements would not only be difficult, we might almost say impossible, to carry into execution, but we believe that they would soon cease to give satisfaction to the public. In short, with the additional experience of 13 years we see no reason to change the opinion expressed in our first report, "that the present system is the only one under which a tax can be collected upon property in this country through its income."

The subject treated by Mr. Gladstone in 1853.

To those who are desirous of pursuing this subject, we suggest a reference to Mr. Gladstone's financial statement of 1853, to which, although the question of modification of the income tax necessarily occupied but a portion of the vast field over which he had to travel, we are not aware that anything material could be added. The question will also be found briefly treated, but with admirable clearness, in Professor Fawcett's Manual of Political Economy. We refrain from any observations, but we beg to draw attention to those passages in Mr. Gladstone's speech, in which he demonstrates that under existing rules of charge the income derived from land and houses would be taxed at the rate of 9*d.* in the pound when the rate chargeable and paid under Schedule D. is 7*d.*

Vide p. 162.

1862–3.

In the year 1862 there was only one alteration of the laws affecting the income tax, and that we have already explained in a previous part of our report; it was the authority given by the Act 25 Vict. cap. 22. sec. 45., for the appointment of more than two Collectors for a parish.

Vide p. 103.

The rate of the tax in the next year was reduced from 9*d.* to 7*d.* in the pound.

1863–4. Abatement to incomes under 200*l.*

Besides this reduction, an important alteration was made in favour of the class of incomes termed by Mr. Gladstone "minor incomes," which were previously exempted when under 100*l.* a year, and were taxed at less than the full rate when between 100*l.* and 150*l.*

26 Vict. c. 22. s. 3.

The total exemption of incomes under 100*l.* a year was continued, but in place of the lower rate on incomes between 100*l.* and 150*l.* an abatement of 60*l.* was allowed in assessing all incomes of 100*l.* and under 200*l.* a year.

Mr. Gladstone's reasons for allowing it.

In laying his proposal before the House of Commons, Mr. Gladstone stated that in his opinion "the sore place above and beyond all others in the working of the income tax, is at the point where incomes range from 100*l.* to 200*l.* per annum," and he expressed his conviction that the effect of his plan, if adopted, would be "to mitigate "in a remarkable degree the difficulties which are now felt in the application of the "tax to the lower incomes, especially at the two critical points of 100*l.* and 150*l.* a "year." This expectation, as we can testify, has been fully realized. We have been relieved to a great extent from the applications from parties who alleged their utter inability to meet the demands of the Collector, and there has also been a remarkable diminution in the number of appeals against assessments in the sum of 100*l.*, or a little over that sum; the fact being that persons who would strain their consciences to make it appear that their incomes were less than 100*l.*, when the tax was chargeable upon that sum without deduction, do not appear to consider it worth their while to have recourse to such devices for the sake of the small gain which they can now obtain by them.

Effects of the measure.

Before the provision became generally known, it was observed at appeal meetings that persons who went with the object of proving their titles to total exemption frequently dropped their claims altogether on being informed that, even according to the estimate of the additional Commissioners or the Surveyor, they were entitled to an abatement of 60*l.*

Amount of income relieved.

The allowance relieved from tax in the year 1863–64 income amounting to about 10,000,000*l.*, and in the following year to upwards of 12,000,000*l.*

Additional facilities for appeals.

Another alteration of the law was rendered necessary by the capricious divisions of the county originally made for land tax purposes, which had been adopted (as we have already explained) for the income tax.

Under that system there are a considerable number of cities and towns (one or more in almost every county) having what is termed "exclusive jurisdiction." These towns

tax divisions of themselves, having separate bodies of Commissioners, and being nerally of some importance are the most convenient places of appeal for the inhabi- s of the surrounding country, but as Commissioners of taxes were not allowed to d meetings out of their own jurisdiction the privilege granted to these towns became erious inconvenience to many of the taxpayers in the adjoining divisions. To remedy s, Commissioners were authorized to hold meetings in any town having exclusive isdiction which was either surrounded by, or adjoining, their own division. 1863–4—*cont.* 26 & 27 Vict. c. 33. s. 23.

In addition to these alterations of the law, we obtained in this year the authority of ur Lordships to modify some of its provisions which affected the assessments on lways so as to make our practice conform rather to its spirit than to the letter. Railways ng assessable under Schedule A., but belonging, in fact, to the trading concerns charged ler D., there was no sufficient provision in the Act for the allowances in the way of luction from the gross earnings. Treasury authority for allowing deductions in charging railways.

We were authorized to allow expenses in the following cases:—

1. Parliamentary and other expenses in opposing rival schemes.
2. Similar expenses incurred with a view to the extension or amalgamation of existing lines.
3. Contributions to funds for the benefit of the servants of the companies, called "benevolent and servants insurance funds."

With regard to the expenses included in the first of these items it was considered it as they were incurred to protect the interests of the company, and as they reduced dividends of the shareholders, they were legitimate charges against Revenue. Those mprised in the second item are allowed only in cases where the company fails to obtain Act for which it has applied, such expenses then being paid out of Revenue.

We also drew attention to the peculiar case of leased lines, where the law authorizes lessees to deduct the tax from the rent which they pay. The lessors, however, are liged to keep up an establishment of Directors, Secretaries, and Clerks for the purpose keeping the accounts of the concern and of distributing the income among the share- lders, as well as of conducting the business relating to transfer of shares and other tters, and for the expenditure on such machinery they have, in law, no right to claim y allowance of the tax. Allowance for management of leased lines.

Your Lordships concurred in the propriety of recognizing the claims of companies so uated to relief.

The distress occasioned by the American war in the cotton manufacture brought o notice the want of any provision in the Income Tax Act for exempting from sessment mills and factories when unworked, and we were authorized to make our actice in this respect conform to other provisions in the Acts relating to unoccupied uses which are exempted. Unworked mills exempted from charge.

The year 1863 was memorable in the annals of the income tax by the proposal of r. Gladstone to repeal the exemption of charities. Charities.

1864–5. The rate of the tax was reduced from 7*d.* to 6*d.* in the pound. 1864–5.

The result of the new assessments which were made this year under Schedules A. and was highly satisfactory.

1865–6. The rate of tax was 4*d.* in the pound. 1865–6.

Power was given to us to authorize the increase of the number of General Commis- oners and of Commissioners to supply vacancies in any district from seven to fourteen. 28 Vict. c. 30. s. 5.

By the same Act an important alteration was made in the provisions of the 133rd ction of the Act of 1842. Alteration of 133rd section.

The principle under which returns are made under Schedule D. is that the profits r the year of assessment are to be estimated by the average profits of the three receding years. 5& 6 Vict. c. 35. Sched. D., 1st case, 1st rule.

The 133rd section therefore provided that if any person at the end of the years for hich he had made his Return should find that his actual profits in the year had fallen ort of such average, then the assessment should be reduced to the amount of the actual rofits. It will be obvious that this was a very one-sided enactment, there being no rovision in the case of the profits exceeding the estimate, and, moreover, that the tax- ayer obtained relief twice for the same loss or deficiency. For he got repayment at he end of the year, and in the subsequent years a proportionate reduction in taking the verages. 16 & 17 Vict. c. 34. s. 48. 5 & 6 Vict. c. 35. s. 133.

We cannot boast of having applied a complete correction of this injustice to the evenue by the enactment of 1865, though we have effected some palliation of it. he provision now is that no reduction of assessment or repayment of duty should be ade under the section above quoted, unless the profits of the year of assessment are The amendment far from complete. 28 Vict. c. 30. s. 6.

proved to be less than the average profits of three years *including the year of assessment*. "nor shall any such relief extend to any greater amount than the difference between "the sum on which the assessment has been made and such average profits."

Suggested mode of assessment.

We doubt whether any rule of charge could be devised for such cases which would do justice both to the taxpayer and the Revenue so long as the system of averages is preserved. It would be a great improvement if we could charge the actual profits made in the year ending on the 31st of December immediately preceding the collection.

1866–7.

1866–7. Rate of the tax, 5*d.* in the pound.

Railways transferred to Sched. D. 29 Vict. c. 36. s. 8.

An improvement in the classification of the subjects of taxation under the several Schedules was this year made by the transfer from Schedule A. to Schedule D. of railways, mines, ironworks, gasworks, canals, &c., which are in fact trading concerns, and therefore had most improperly been classed with lands or houses, the chief subjects of charge under Schedule A.

1867–8.

30 Vict. c. 23. 31 Vict. c. 2.

1867–8. The tax for this year was originally imposed at the same rate as in 1866, viz. 4*d.* in the pound, but the Abyssinian war rendered it necessary to increase it to 5*d.* The Act which imposed the additional duty was not passed until the beginning of December, by which time a large amount had been paid at the rate of 4*d.*, and it was therefore provided that the whole of the additional duty should be paid in the last half of the year. Thus the rate of duty was 4*d.* in the pound on half the assessment for the year and 6*d.* on the other half.

Additional duty imposed in December.

1868–9.

Rate of duty, 6*d.* in the 1*l.*

1868–9. The only alteration effected this year in the laws relating to the income tax was the extension to annuities and pensions payable in the United Kingdom out of the funds of any institution in India of the provisions for assessing the dividends of foreign companies, which charge their tax through the agents making their payments instead of directly upon the recipients.

1869–70.

Rate of duty, 5*d.* in the 1*l.*

1869–70. We have already explained the effect of the change from a quarterly to a yearly collection of the tax which was made by the Act 32 & 33 Vict. c. 14. ss. 8 and 9. So far as we can at present judge, the new system promises to work satisfactorily.

32 & 33 Vict. c. 67.

In the course of this session an Act was passed "to provide for Uniformity in the Assessment of Rateable Property in the Metropolis."

Valuation of Property (Metropolis) Act.

The object of this Act was to rectify the inconsistencies of rating for local purposes, and the valuation list prepared in conformity with it will be conclusive for county, public, church, highway, metropolitan police rates, &c., and for determining the qualifications of jurors, vestrymen, &c.

There is every reason to expect that the operation of the Act will be very beneficial to the ratepayers.

Valuation list to be conclusive for Revenue purposes.

As regards the revenue the valuation list is made conclusive for purposes relating to the sale of exciseable liquors, and for assessments to the house duty and income tax under Schedule A., so far as it is applicable.

Analysis of assessments of 1867–8.

Having described the income tax down to the present time, we now proceed to the last year of which the accounts have been made up, viz., the year 1867-8.

Sched. A.

The assessments under Schedule A. showed an increase of 7,024,000*l.* over those for the preceding year, of which 5,546,000*l.* was charged on houses in England, the county of Middlesex alone contributing 1,754,000*l.* under this head. The per-centage of increase in the three kingdoms was,

England	8·87
Scotland	5·88
Ireland	1·16

The following statement exhibits the increase in lands, houses, &c., assessed under Schedule A. on each occasion of a new assessment being made from 1853 to 1867 inclusive, and it is to be observed that the increase in the assessments on houses is greater in the period 1864–1867 than in any of the preceding periods from 1853, and that the increase in the 14 years embraced in the statement amounts to 58·77 per cent.

Schedule A.—Great Britain.

Account showing the Increase in Property assessed on each occasion of new Assessment from 1853 to 1867.

	Gross annual Value assessed in the Year.		Increase in 1857 over 1853.			Gross annual Value assessed in the Year 1861.	Increase in 1861 over 1857.		
			Amount of Increase.	Increase per cent.			Amount of Increase.	Increase per cent.	
	1853.	1857.		In 4 Years.	Per Year.			In 4 Years.	Per Year.
	£	£	£			£	£		
, tithes, manors, fines - -	47,559,474	49,572,873	2,013,399	4·23	1·06	51,752,772	2,179,899	4·39	1·10
s - -	46,959,338	52,142,499	5,183,161	11·03	2·76	58,596,395	6,447,896	12·36	3·09

continued.

	Gross annual Value assessed in the Year 1864.	Increase in 1864 over 1861.			Gross annual Value assessed in the Year 1867.	Increase in 1867 over 1864.			Increase in 1867 over 1853.		
		Amount of Increase.	Increase per cent.			Amount of Increase.	Increase per cent.		Amount of Increase.	Increase per cent.	
			In 4 Years.	Per Year.			In 3 Years.	Per Year.		In 14 Years.	Per Year.
	£	£			£	£			£		
tithes, manors, ines - -	53,650,984	1,898,212	3·66	1·22	55,280,861	1,629,877	3·04	1·01	7,721,387	16·23	1·16
- -	65,087,088	6,496,693	11·09	3·69	74,558,966	9,471,878	14·55	4·85	27,599,628	58·77	4·19

There was also an increase of 2,038,000*l.* in the assessments under Schedule B. in 7 as compared with 1866, which was thus contributed :— Sched. B. Large increase.

England - - - - - 1,771,000*l.*, or 6·15 per cent.
Scotland - - - - 226,000*l.*, or 5·91 „
Ireland - - - - - 41,000*l.*, or 1·38 „

This increase in England is very remarkable, when taken in connexion with the much ller increase shown by the assessments under Schedule A. on the annual value of ds,—1,219,000*l.* It is to be accounted for partly by the absorption of small farms, the ants of which were exempt from the tax, and partly by the circumstance of an raordinary number of small tenant farmers, whose rents had previously been less than *l.* a year, and who consequently were exempt from tax (the farmer's profits being en at one half of the annual value of his land), having become liable by an increase of ir rents. Increase accounted for.

The assessments under Schedule D. on profits of trades and professions were likewise reased by 2,768,000*l.*, of which no less than 906,000*l.* was charged on public npanies. The following are the most noticeable variations: railways, an increase of 000*l.* in England, and a decrease of 31,000*l.* in Scotland; mines, an increase of 5,000*l.* in England, a decrease of 63,000*l.* in Scotland, and an increase of 10,000*l.* in land; quarries, an increase of 57,000*l.* in England; fisheries, an increase of 17,000*l.* in gland, 8,000*l.* in Scotland, and 9,000*l.* in Ireland; ironworks, a decrease of 331,000*l.* England, and 53,000*l.* in Scotland; gasworks, a decrease of 151,000*l.* in England, and 000*l.* in Ireland. Sched. D.

The assessments under Schedule D. for those years in which a comparison has been de in respect of the assessments under Schedule A. show that the average increase in amount of profits of trades and professions in Great Britain was— Comparative increase under Schedules A. and D. 1853–1867.

1853–1857	- - - -	1·73 per cent. per annum.
1857–1861	- - - -	2·74 „ „
1861–1864	- - - -	9·30 „ „
*1864–1867	- - - -	5·55 „ „

During the period from 1853 to 1867 the increase has been equal to 77·09 per cent., 5·50 per cent. per annum. The increase in Ireland during the same period has been al to 43·11 per cent., or 3·08 per cent. per annum; but the average increase from 54 to 1867 has been 9·92 per cent. per annum, and this is more worthy of notice, as in preceding 11 years the annual rate of increase was no more than 0·93 per cent.

*Irrespective of railways, mines, quarries, &c., which though now included in Schedule D. were previously 866 charged under Schedule A.

Amount of abatement allowed to incomes under 200*l.*

The number of persons who claim the abatement of 60*l.*, as having taxable incomes of less than 200*l.*, continues to increase, and in 1867 exceeded that in 1866 by 11,539, the amount of income thus relieved from taxation being 14,262,000*l.*

Caution necessary in dealing with statistics of income tax.

We must here repeat a caution which we have given more than once in our annual reports, when commenting on the statistics furnished by the income tax accounts, against an implicit reliance upon the inferences which the mere figures appear to warrant. Thus the produce of the tax did not under the quarterly system of collection represent the assessments of the year, because it was composed of nearly one third of the tax from the previous year's assessment, and two thirds of that charged by the assessment for the year in question. When there had been an alteration in the rate of the tax, it was of course still more difficult to arrive at any conclusion from the accounts of receipt within the year as to the effect of the alteration.

Example in a return to the House of Commons.

A striking instance of the difficulty of drawing correct inferences from statistics of this kind was afforded in a return printed by the House of Commons in 1868.

The return purports to show the proportion of taxation to the wealth of the country in England and Ireland respectively, and the amount assessed to income tax is taken as a measure of wealth in both cases. The result, as deduced from the figures, is, that in England the amount raised by taxation is 17*l.* 14*s.* for every 100*l.* of income tax, and in Ireland 29*l.* 10*s.* 7½*d.* We trust that no one will conclude from this that the burthen of taxation borne by Ireland is to that of England as 29 to 17, for a more erroneous conclusion could scarcely be arrived at.

The income tax is taken as the common measure of wealth. Let us see what the income tax really represents in the two countries.

We begin with Schedule A. In England the assessments on lands and houses under Schedule A. are made upon the full annual value. In Ireland they are made, by special enactment to that effect, upon the valuation to the Poor Law, which we believe is, on the average at the present time in Ireland, at least 20 per cent. below the true value.

The same observation applies to Schedule B.

On Schedule C. when we come to consider it, still less reliance can be placed as a common measure of value, than on the previous schedule. For Schedule C. represents the dividends payable at the Banks of England and Ireland respectively, and the dividends payable in the United Kingdom out of all foreign and colonial revenues. The amount assessed in England is 32,500,000*l.*, in Ireland 1,115,000*l.* Not only, therefore, is there placed to the account of England alone all the investments of Scotland, Ireland, the colonies, and foreigners in our own public funds, but also all the investments of the Irish, among others, in such securities as Indian stock, Colonial bonds, French rentes, Danish, Dutch, Russian, Turkish, and other stocks of all foreign governments.

The same kind of remarks apply to Schedule D. London is the great central establishment of banks and public companies of the United Kingdom, and of many which carry on their business in the colonies, and in foreign countries. The investments of the Irish themselves, in Irish companies, are assessed to income tax not unfrequently in London, where the head offices of the companies are situated.

Schedule E. again is as fallacious a guide as the others. Under it are assessed in England 19,000,000*l.* of salaries and pensions of public servants, and of officers of public companies, and 1,000,000*l.* in Ireland; the officers of public companies being charged at the head office of the companies, and nearly the whole of the civil, naval, and military servants of the British empire being also assessed in London. Even the public servants employed in Ireland are for the most part charged in England.

What the truth may be as to the comparative burthen from taxation in England and Ireland we are not prepared to say, but certainly the return referred to does not afford any solution of the question.

Frauds under Schedule D.

We have frequently called your Lordships' attention to the large evasions which are practised under Schedule D. by means of fraudulent returns. Every year, indeed, flagrant instances come to our knowledge, and the payment of large sums in the shape of conscience money occasionally affords us additional evidence of the same fact. Some years ago we received 11,000*l.* from one person, and in 1865 another person paid us 10,500*l.* for duty on income which had not been returned for assessment. This latter payment represented an income of 13,000*l.* a year from the imposition of this tax in 1842 to April 1865.

Estimated loss to the revenue.

It was not, however, until recently that we were enabled to form a reliable estimate of the loss which the revenue sustains in this way. An extensive demolition of houses by the Metropolitan Board of Works gave rise to a great number of claims to compensation. Two hundred of these were examined by our officers, and in 80 cases surcharges were made and sustained on appeal,—that is to say, in 40 per cent. of the cases inquired into the revenue had been defrauded of its dues. The aggregate of the taxable incomes returned by the parties themselves was 73,612*l.*, and the amount

nately found to be correct was 171,370*l.*, being in excess of the returns by 97,728*l.*, bout 130 per cent. Such a statement as this will naturally suggest the question, must be the amount of loss to the revenue in the assessments to Schedule D. ughout the kingdom? and we think that the information furnished by this instance compensation on a large scale does really give us the means of forming a rough, approximate, estimate of the deficiency in our returns. Of course, if this were a ary instance of the kind it would be eminently illogical to build any argument upon it, your Lordships are aware that, as an invariable consequence of claims for compensation, re the actual profits of trades or professions are divulged, we find the income tax returns ely deficient. And, moreover, this is not confined to any particular class, trade, or ession; we find the same practice prevailing among legal practitioners, when on abolition of their exclusive privileges in some particular court they have to make l their claims to your Lordships; we find it on all occasions of large demolition of s and warehouses for public purposes, in every variety of trade, and we find it in t public companies and in firms whose business is almost a national concern, from magnitude and world-wide reputation; we, therefore, think that we may venture to eralize upon the facts which the most recent occasion of compensation cases has ished.

Those facts are, that 40 per cent. of the persons assessed had understated their mes to such an extent that a true return would give an addition of 130 per cent. us see what additional revenue Schedule D. would yield if the same proportion leficiency prevails throughout the assessments. Taking the accounts of the year 4–5 as the most convenient for our purpose, we find that the total number of persons ssed under D. was 350,512; 40 per cent. of which is 140,204. This, then, is the ber of deficient returns or assessments. In order to estimate the amount of duty pressed we must first arrive at the actual assessments in those 140,204 cases, and we not do this in a fairer manner than by taking them at the average assessment of the le kingdom, that is, at 40 per cent. of 110,105,766*l.*, which was the sum charged ler Schedule D. in 1864–5.

Thus we may assume 44,042,306*l.* as the income returned in assessment, 101,297,303*l.* 0 per cent. more) the income which should have been returned, and the difference, 254,997*l.*, the sum on which duty was evaded. At the present rate of 6*d.* in the nd this would add to the revenue 1,431,374*l.*, about the produce of a penny on the le income tax.

We see no reason to distrust this estimate, at all events no reason to consider that it s on the side of excess rather than otherwise. We have already stated that we have nd every class of contributors to Schedule D. liable to the same shortcomings in their urns, and it must not be supposed that we except public companies and large joint ck associations, since we have before us a long list of defective returns by such partnership concerns.

Deficient returns not always fraudulent.

We are far from saying that in all the cases in which income tax returns are icient there has been a wilful attempt to defraud the Revenue. In many instances doubt the errors which are committed are unintentional, but what we are chiefly con- ned with, is the effect on the public income, which is the same whatever may be the se of the deficiency; and the real significance of the subtraction of such a large sum we have supposed, or of anything approaching that sum, is best brought home to us en we remember that "the exemption of one man means the extra taxation of ther," and that if Schedule D. gave its due quota to the Revenue we might be ieved of many an unpleasant impost.

It must also be borne in mind that on lands and houses, on dividends, and on salaries and sions of public officers, the tax is levied nearly to the uttermost farthing which is due.

Inadequacy of penalties.

We cannot conclude our observations on this subject without adverting to the dequacy of the penalties which we are able to recover; they are frequently not even ficient to compensate the Revenue for the duty evaded.

5 & 6 Vict. c. 35. ss. 127. and 162.

There is indeed a provision in the Income Tax Acts which authorizes the District mmissioners to impose treble duty when a surcharge is confirmed on appeal, but re is an almost invincible repugnance on the part of the Commissioners to exercise s power.

Summary proceedings in local courts desirable.

It would greatly strengthen our hands if proceedings in such cases could be taken in local tribunals, either at Sessions of the Justices or in the County Court, instead of Court of Exchequer, where the process is dilatory and expensive; and, unless the fendant resists which is never the case conducted throughout without any publicity.

ESTABLISHMENT.

Up to the year 1833 the Revenues of Stamps, of Taxes, and of Excise, were under th management of three separate Departments, each consisting of a Board of Commissioners, with the necessary staff of Secretaries, Solicitors, Accountants, &c., and their Clerks.

1834. Consolidation of Stamps and Taxes. Vide p. 169.

In 1834 the Board of Stamps was united with the Board of Taxes.

The effect of this arrangement, as a measure of economy, will be seen by the following comparison of the establishments of the two Offices before and after their union.

	Stamps.		Taxes.		Total of the Stamps and Taxes when separate Departments.		Total of Consolidated Department.	
	No.	Salary.	No.	Salary.	No.	Salary.	No.	Salary.
		£		£		£		£
Board	5	6,400	4	4,900	9	11,300	6	7,600
Heads of Departments	28	14,050	38	22,080	66	36,130	60	29,040
Clerks and others	310	40,155	327	35,769	637	75,924	596	68,372
Total	343	60,605	369	62,749	712	123,354	662	105,012

The Treasury Minute which directed this alteration to be made indicated an intention of carrying still further the consolidation of Revenue Boards, should the experiment succeed in that instance. It was not, however, until the close of the year 1848 that it was thought desirable to proceed in the same direction by the consolidation of the Board of Stamps and Taxes with that of the Excise.

1849. Consolidation of Stamps and Taxes and Excise.

The Excise Board itself had undergone considerable reductions, and instead of being composed of 17 Commissioners (4 of whom were fixed in Scotland and Ireland), as it was in 1829, it consisted of 7 Commissioners with one establishment only, in London, for the whole of the United Kingdom. The change was made in 1830, when the number of Offices abolished was 14, and the annual saving effected 17,170*l.*

The numerous Excise duties which had been repealed in the interval between 1830 and 1848 at length made it practicable to place the management of the remainder in fewer hands; and the Board of Inland Revenue was consequently formed in January 1849, for the collection and control of the whole of the duties of Stamps, Taxes, and Excise, in lieu of the two previously existing Boards. The reduction in salaries of the indoor branch amounted to 30,925*l.*; but the number and importance of the Offices abolished, as shown in the following statement, give a more adequate notion of the effect of the measure upon the Department concerned:

Economical result. Vide p. 169.

1 Chairman	£1,600 a year.
1 Deputy Chairman	1,500 „
4 Commissioners	4,600 „
1 Secretary	1,500 „
1 Solicitor, England	2,000 „
1 do. Ireland	2,000 „
1 Assistant Solicitor, England	1,000 „
1 do. Scotland	450 „
1 Clerk in Solicitor's Office, Scotland	250 „
1 do. do. Ireland	100 „
1 Receiver-General	1,200 „
1 Clerk in Office of do.	800 „
1 Cashier, Scotland	300 „
1 Accountant and Comptroller-Gen., England	1,000 „
1 do. do. Scotland	1,200 „
1 Principal Accountant, England	500 „
2 Clerks do.	455 „
2 do. Scotland	170 „
1 Auditor and Comptroller-General	1,200 „
1 Assistant do.	500 „
8 Clerks	1,500 „
12 Receiving Inspectors	6,800 „
1 Inspector	300 „
Total	£30,925

ne following is a general view of the Inland Revenue Department at the present with reference to the number of persons employed and the amount of pay :

	Number.	Cost.
		£
Establishment at the Head Office, and in Edinburgh and Dublin	860	205,864
Surveying Establishment, Excise	3,800	569,130
„ Stamps and Taxes	409	118,707
Total	5,069	£893,701
Distributors of Stamps, Clerks to Commissioners, and Assessors and Collectors of Taxes	about 30,000	£316,139

statement of the cost of collection of the Inland Revenue from the year 1857 will ound in the volume of Tables, p. 34.

uring the last ten years we have found it necessary to propose numerous alterations our establishment (chiefly in the addition to numbers and salaries), which your lships have been pleased, with some few exceptions, to sanction. We trust that Lordships give us credit for a sincere desire to make no unnecessary expenditure in cting the revenue, but we cannot be insensible to the claims of the public for eased facilities in the transaction of business, or to the claims of the Officers of the artment to a higher scale of remuneration in proportion to the greater amount of wledge, attention, and despatch which is expected from them in the present day. se who have watched the mode of doing business in any part of this Department for last 30 years must be struck by the vast difference between the year 1838 and the 1868, in the exigencies of those with whom we have to deal out of doors, and in the lifications requisite to meet them. Nor is this growing demand for attention on the of the tax-payers at all to be wondered at. On the contrary, the wonder is that ple should formerly, and even within a recent period, have submitted to the treatment ch they received. In this respect the lapse of a few years has made a vast olution, and many things which were matters of course in official intercourse would seem incredible, and certainly would not be tolerated.

Additions to salaries and numbers of clerks a necessary consequence of increased accommodation to the public.

or instance, it would scarcely be believed that in the year 1836 the Commissioners of ise Enquiry found it necessary to recommend that the Board of Excise should give wers when applied to by the traders under the excise laws, the rule at that time being er to hold any direct communication with such traders, or to answer them otherwise verbally through an excise officer. The restricted intercourse with the public, of ch this is a specimen, undoubtedly enabled the Revenue Departments to levy the wn's dues by means of a smaller and less educated staff of officers than is now ired, and as a necessary consequence of the change which has taken place, and which, ed, is still insensibly continuing to operate, the salaries which were formerly icient, though lower than in most of the great Departments, had become inadequate the labour and qualifications of those who are now employed in this branch of the lic service.

Former restricted intercourse with traders.

The expense, after all, of such alterations as we propose, is rarely of much importance. is only when the large establishments of our out-door officers undergo revision that serious addition is made to our estimates.

The number of Commissioners was reduced on the last consolidation from 12 to 8, h an understanding that the first vacancy should not be filled up. The establishnt. therefore, of the Board of Inland Revenue consisted of a Chairman, a Deputy airman, and five Commissioners ; subsequently the number of members of the Board been reduced to the present establishment of five.

The Board.

When the Department of Stamps and Taxes was united with the Excise, it was posed that a Chief Secretary could undertake the general management of the business all those three branches of Revenue; and Mr. Freeling, at first, for a short time, and r. Keogh afterwards, held the office, upon the supposition that after a while this view uld be carried into effect Practically, however, it has been found impossible to carry t the consolidation to its full extent in such an office as that of Secretary, and r. Keogh's time was entirely devoted to that portion of the business with which he s familiar from his previous training, namely that of Stamps and Taxes, and chiefly e former.

Secretary's office.

We, therefore, thought it much better to abolish the place of Chief Secretary, and to stitute two Joint Secretaries, one for Excise and one for Stamps and Taxes, and

by giving to each of these an Assistant we felt convinced that we should fully and satisfactorily provide for the requirements of this great Department.

Your Lordships were pleased to agree to our recommendation, and on Mr. Keogh's death in 1860, to appoint the former Assistant Secretaries, Mr. Dobson and Mr. Sargent, Joint Secretaries, and Mr. Corbett and Mr. Charles Hay, Assistant Secretaries.*

Special Commissioners.

On the first imposition of the Income Tax three Special Commissioners were appointed. They divided the business of the department into two branches, one for dealing with the claims to repayment, under the management of Mr. Fuller, and the other for making the special assessments under Schedule D. Two Special Commissioners had charge of this branch. In 1855 an additional Special Commissioner was appointed to meet the increase of business consequent on the extension of the Tax to Ireland; but on the retirement of Mr. Fuller in 1863 we confided the immediate superintendence of the Repayments to Mr. Long, who had previously been the Chief Clerk in it, and who has since been designated "Chief Examiner of Claims." We at the same time took upon ourselves the general control of the office, and thus obviated the necessity of filling up Mr. Fuller's appointment.

Solicitor's office.

In the year 1861 we made an attempt to place the office of our Solicitor on a more satisfactory footing. It was found that the ordinary salary given to a Clerk entering this office was not sufficient to attract persons who had received any kind of legal education, and it did not then appear to us desirable to incur so large an expense as would be necessary if the salary of the Clerks on admission were raised to such an amount as would secure the services of those possessing the required qualifications. It was considered that efficiency in the Clerks of the higher classes might be attained by making it a condition that no one should pass beyond a certain point in promotion without undergoing a satisfactory examination in the principles of common law and equity, and in conveyancing. Experience, however, proved that this scheme did not produce the required results, and in the year 1867 a complete re-organization of the office was effected; several of the Clerks retired on compensation allowances, and the number of established Clerks was reduced from 28 to 20, with a staff of 9 law stationers clerks; a new scale of salaries was sanctioned by your Lordships, which will be sufficient to induce, as we hope, persons who have some legal education to accept appointments as Clerks.

Re-organization in 1867.

The immediate effect of this re-arrangement is a slight reduction in expense; the ultimate effect will however be an increase, though not probably exceeding 400*l.*

The examination on entrance was also completely changed.

Fire Insurance office.

The Fire Insurance duty having been repealed by the Act 32 and 33 Vict. c. 14, the office charged with the examination of the accounts of the various fire offices will shortly be abolished, the staff has already been reduced to four, several of the Clerks having been appointed by your Lordships to various other Departments. By the abolition of this office we shall be enabled to reduce our estimates for the ensuing year by upwards of 3,200*l.*

Assessor of Stage and Hackney Carriage duty.

In the office of our Assessor of Stage and Hackney Carriage and Railway duties the services of most of the Clerks will cease to be required after the 31st March next, but we propose to retain for the present the services of the assessor in connexion with the assessment of the Railway duty. The immediate reduction in salaries will amount to 890*l.*

One of the most useful offices in our Department is the Laboratory.

The following account of its origin is taken from a Report by Mr. George Phillips, the Principal.

Origin of the Laboratory in 1842.

Adulteration of Tobacco:

"The Laboratory was established in the latter part of the year 1842, with a view to "suppress the adulteration of tobacco, which at that period prevailed so extensively as "seriously to affect the Revenue, there being but few manufacturers who did not resort "to the practice. This unhealthy state of the tobacco trade was, no doubt, induced by "the Act 3 & 4 Vict. c. 18, which was in force from the 3d July 1840 to the 10th August "1842, and by which all other enactments prohibiting the adulteration of tobacco were "repealed, and by sec. 11 the use of all ingredients, except the leaves of trees, herbs, "and plants, permitted. The effect of this enactment soon became apparent; the "manufacturers speedily became skilful in the adulteration of tobacco with substances "not prohibited by the Act, and such was their ingenuity, that from 50 to 70 per cent. "of foreign matter was, not unfrequently, introduced into the manufactured article.

* Mr. Dobson retired in 1863, Mr. Charles Hay in 1865, and Mr. Corbett in 1869.

ncurrently with the operation of this Act, the importation of tobacco into the ited Kingdom fell off greatly, the amount in 1840 being 23,135,628 lbs., while, 1841, it was reduced to 22,103,367 lbs., and in 1842 still further reduced to 788,954 lbs., being a total decrease in the two years of 1,346,674 lbs.

n 1842, the attention of the Legislature was drawn to the increasing evil, and on 10th of August in that year, the Act 5 & 6 Vict. c. 93, was passed, by which t. 11 in the former Act was repealed, and the use of all substances prohibited cept those essential to the manufacture of tobacco.

The malpractices which had thus for a period of two years been permitted by law, ving taken deep root, and effected great changes in the economy of the tobacco de, it was obvious that many manufacturers would endeavour to continue them, and it the law would be nearly inoperative unless chemical or other scientific means ld be adopted, by which adulteration could be detected, and the ever-increasing genuity of the offenders circumvented; the Laboratory was therefore established, d its operations were, in the first place, confined to the study and examination of various features of tobacco, both genuine and adulterated, of which but little was en known, and to devising correct modes of analysis by which fraud could with rtainty be detected. The tobacco manufactories throughout the kingdom were then orously examined by intelligent officers, numerous seizures were made, and prosecuns sustained upon the analysis of the samples. The success of these measures adually removed the impression, which the manufacturers had entertained, that ulterations, as then practised, could not be detected in the manufactured article, d a feeling of insecurity in the commission of fraud became general amongst them.

means adopted for its suppression;

Concurrently with the progress of this new system of supervision, which is still aintained, the importation of tobacco into the kingdom largely increased; such crease being, for the years 1843, 1844, 1845, and 1846 respectively, 1,038,229 lbs., 422,757 lbs., 1,602,189 lbs., and 704,944 lbs., being a total increase in the four years 4,768,189 lbs.

consequent increase of importation.

The prevention of the adulteration of tobacco has always been considered the most portant duty of the Laboratory, the tobacco manufactories in London and its ighbourhood being especially under the supervision of the Department, whilst those the country are visited by competent officers who have been specially instructed in e Laboratory, and who have received a chemical education.

During the first two years after the establishment of the Laboratory the duties were rformed by myself, but as the usefulness of the department became apparent the siness gradually extended so as to embrace the analysis of almost every exciseable mmodity, and it became necessary to employ an additional chemist. This arrangeent continued until 1852, when, in consequence of a still further and important tension of the business of the Department, more assistants were required, from four six having been employed from that period up to the year 1856."

Organization of the office.

ubsequently, the business having greatly extended, it was felt desirable that the partment, instead of being supplied with temporary assistants who belonged to the eying branch, and who, as soon as they became efficient, were taken away for the poses of that branch, should have a certain number of fixed assistants who should withdrawn entirely from the out-door service and permanently attached to the oratory, thus affording to the Principal more certain assistance in the various ortant duties with which he is charged.

Permanent staff.

This arrangement did not in any way impair the value of the Laboratory as a training ool for the service generally.

n addition to their duties in the Laboratory the assistants are required to attend in any t of the kingdom such excise prosecutions as require scientific evidence.

From the year 1845 to 1859 the assistants had, in addition to their training in the oratory, received instructions at University College, at an annual cost of 800*l.*; but consequence of the efficiency of the Laboratory, we, in the year 1859, decided that ir chemical education should be conducted under the superintendence of the Principal, although we had every confidence in Mr. Phillips, we considered it desirable that re should be an examination of the pupils at the end of each year by some eminent emist unconnected with the department.

Assistants, how educated.

Dr. Hofmann, who for some years undertook this duty, and who subjected the students a severe test, both in writing and orally, expressed in very strong terms his approval the system pursued by Mr. Phillips, and of the acquirements of his pupils.

Examination by Dr. Hofmann.

In the year 1856, believing that it would be an advantage to the revenue if the aminers, before being stationed in the country as Supervisors, were made acquainted

Instruction of supervisors;

with the characters of adulterated exciseable articles, and with the modes of detecti those forms of adulteration which most commonly occur, we directed that each Examin should receive a month's instruction at the Laboratory. The result has been most sat factory, by enabling the officers readily to ascertain whether dutiable articles of consum tion are genuine or not.

of officers.

In addition to the Examiners a certain number of young officers are each year selecte to receive instruction in the Laboratory. Those who apply for this privilege are su jected to an examination in the elements of chemistry and in mathematics, and the be of the candidates are admitted.

Important services of the Laboratory to this

Many investigations and experiments of great value to the Revenue have been mad in our Laboratory, one of the most important being the eliciting of data upon whic instruments and tables might be constructed for ascertaining the strength of spirit possessing an alcoholic value beyond that of the strongest spirits to which Sykes hydrometer and tables are applicable. This investigation, which was of a most arduou character, was successfully accomplished, and the strongest spirit, even to absolut alcohol, can now be assayed at any temperature between 40° and 85° F.

and other Departments.

It is not merely to this Department that the services of our chemical staff are s valuable as we have described. There are many other Departments which have been indebted to them at one time or another for assistance in solving difficult questions, or in affording data for legislation, and we feel that there never was an outlay for public purposes more fully justified than that which has been applied in the formation and maintenance of this scientific branch of our Establishment.

It has thus come to pass, that the duties of the Laboratory are now of the most extensive and varied character, upwards of 10,000 samples being examined annually. O these, about 2,000 are for the Board of Customs, and about 700 for the Board of Trade, the latter being samples of lime and lemon juice, for use in the merchant navy of the United Kingdom.

Stamps and Taxes—Surveying Branch.

Inspectors and Surveyors of Taxes, increase in 1842.

When the income tax was imposed for a limited period in 1842 the staff of Receiving Inspectors and Surveyors which then comprised,—

14 Receiving Inspectors,
2 Inspectors,
134 Surveyors,

was augmented by the appointment of 14 Assistant Inspectors and of a considerable number of supernumerary Surveyors. The provision for the additional work of the income tax continued to be of a temporary character until after the renewal of the tax for a period of 7 years in 1853, when the Surveyors districts were revised and a new establishment was formed, consisting of 197 Surveyors divided into seven classes, and 60 Assistant Surveyors.

1849. Inspectors ceased to be officers of receipt.

The Inspectors ceased to act as "officers of receipt" for taxes in 1849, when, in consequence of the consolidation of the Boards of Stamps and Taxes and Excise, it was arranged that the whole of the duties of Inland Revenue should be received by the Collectors of Excise who were appointed "officers of receipt" for taxes, but the Inspectors still continued to keep the accounts relating to the receipt and payment of taxes until 1861, when that business was transferred to the Accountant and Controller-General's Department at the head office.

Inspector General's Office remodelled in 1860.

In course of time the growth of miscellaneous indoor business in the Inspector-General's Department was found to interfere greatly with the execution of the duties of inspection, and upon the occurrence of a vacancy in the office of Inspector-General by the retirement of Mr. Garnett in 1860, your Lordships were pleased to sanction an arrangement which we proposed for the removal to our Accountant and Controller-General's Department, of such portions of the business of the Inspector-General's Department as had reference to accounts, while other portions of the business were placed under the control of a "Chief Examiner."

Chief Examiner. Chief Inspector's Department.

Provision was then made for the duties of Inspection by the constitution of a new Department consisting of,—

1 Chief Inspector,
1 Assistant Chief Inspector,
3 Inspectors.

ıe careful inspections made by the Chief Inspector and his staff were found to have ributed greatly to the efficiency of the service, and the reports which we have received time to time of the results of their inspections have given us great satisfaction.

general revision of Surveyors districts in England and Wales, again took place in , when the establishment was increased in numbers and the scale of salaries was oved. 1862. Increase in Surveyors.

though the increase in the number and the salaries of the Surveyors at this period ved an additional outlay of 12,000*l.* a year, it proved a most productive expenditure, e reduction in the size of the districts enabled the Surveyors more thoroughly to er the business confided to them. In almost every case in which a district was ed, there was an immediate increase of revenue to a much greater extent compara- than in other districts, so that the additional expense in salaries has been far more repaid; while the encouragement afforded to the officers generally by an ameliora- of their position has had a most beneficial effect in stimulating them to further ions. Beneficial effect of reducing the size of districts.

milar improvements which have been made in the scales of salaries and in the olishments of the Surveyors in Scotland and in Ireland have been attended with like ts. In fact we cannot speak too highly of the zeal and efficiency of the Suveyors axes, who are not surpassed, as we believe, by any public servants of the same in intelligence and judgment in the discharge of very troublesome and invidious tions.

our Lordships were pleased to concur in a suggestion which we made in the year respecting the Chief Inspector's Department, by placing under his control the Clerks nging to the Chief Examiner whose office was abolished, at a saving of 650*l.*, that er's salary. 1864. Consolidation of Chief Examiner's Office with Chief Inspector's.

ll but three of the Inspectors in the country districts were at the same time removed your Lordships sanction to this office, and our experience of the benefits arising the change induced us to recommend the removal to London of the other three ectors in 1868. Country Inspectors removed to London.

our Lordships were also pleased to approve of an arrangement whereby the establish- ts of the Inspectors and Surveyors of Taxes in England and Wales were amalgamated the establishment of the Chief Inspector's Department, which had heretofore prised a separate class of Inspectors and several classes of Clerks.

he concentration of the entire body of Inspectors at the Head Office has been pro- tive of economy in time and reduction of travelling charges, while it has brought ut a greater uniformity of action among the Inspectors in superintending the assess- t and collection of taxes throughout the country and in controlling the proceedings he Surveyors.

he transfer of the dog tax to the excise in 1868 enabled us last year to abolish ral Surveyorships, by which there was a saving of 3,000*l.* per annum. The version of the remaining assessed taxes, except inhabited house duty, into excise nces, and the simplification of the accounts which will ensue from the substitution of annual payment for the previous system of quarterly collections, will enable us rtly to propose a still further reduction in the number of our Surveyors, while it will be ductive of a great saving in travelling and other expenses. 1868. Reductions on transfer of Dog Tax to Excise.

our Lordships have been pleased to approve of our recommendation that the e of Distributor of Stamps should be held by Surveyors of Taxes when vacancies e in towns where there are not resident Collectors of Inland Revenue. Such ointments have already been made at Oswestry, Gainsborough, Sandbach, and ke-on-Trent; and we propose as opportunities occur to make similar appointments in er places. Surveyors appointed Distributors of Stamps.

By the provisions of the "Valuation (Metropolis) Act, 1869," certain powers are given he Surveyors of Taxes, with respect to the examination of the returns to be obtained er that Act, and the correction of the valuation lists. We have every confidence the good judgment, experience, and independent position of our officers will enable m to render most valuable assistance in the making of the valuation lists, which are e conclusive within the limits to which the Act applies, not only for all local rates, also for the purposes of the house tax and income tax. 1869. Valuation (Metropolis) Act, 1869.

Excise Surveying Branch.

Increase of salaries in Excise surveying branch.

In the year 1858 it was found necessary to make a considerable increase in t salaries of the Excise Surveying Department. The immediate addition to our estimat was about 57,000*l.*, and when the scheme came into full operation and the maximu rates were attained the increased expense amounted to 110,000*l.*

Other improvements.

This revision of salaries was by no means the only benefit conferred upon th excise branch; much had been done to improve the character of that body, both b the prospect of speedier advancement which is held out to officers of merit and ability and by the concession, previous to the grant of the new scale, of numerous sma allowances and indulgences.

Vide p. 167.

Among the most beneficial of the improvements which have been introduced is th Benevolent Fund, an institution of which an account will be found in the Appendi The Guarantee Fund, also, (established in 1852,) has relieved Supervisors, and office of a higher rank, from the necessity of incurring obligations to sureties for their bond to the Crown, and has freed them from a dependence which, there is too much reason t believe, was sometimes used to the detriment of the Revenue.

In addition to these advantages the increased sitting and officiating allowances, th allowance for horse keep to Supervisors and Officers, the abrogation of the super annuation deductions, and the abolition of general removes, together with the ne scale of travelling allowances, are all to be viewed as additions to the comfort or emolu ments of these officers.

Periodical removals of officers abolished.

The system of removing every officer after he had been five years in a station was, i fact, abandoned by us, solely out of consideration for the officers, and not without som misgivings as to the effect upon the collection of the Revenue. We have guarded th measure by making periodical inquiries into the character and conduct of each office and by exercising our power of removing them whenever we think it for the interest o the service.

Abolition of certain "surveys."

In the course of the year 1868 we made several improvements in our regulation tending to the relief of Supervisors and Officers from duties which added to their labou and to their expenditure without any adequate advantage to the Revenue. Thus w abolished the surveys on a numerous class of Excise traders, called in our technica language "cautionary," such as tea and tobacco retailers and publicans, to visit whon the officer sometimes had to travel over a vast extent of country, at no small cost an inconvenience.

Supervisor's position improved.

The Supervisor again, one of our most important officers, has had hi position greatly improved by being freed from the obligation of conforming to fixed rule for the employment of his time, and is now left to manage the superintendence of hi district in the manner most convenient to himself. We believe that we shall obtai greater efficiency in that class of officers by casting upon them the entire responsibilit of maintaining the discipline of the service, and securing the safety of the Revenue withi their Districts, leaving to their discretion the means of performing the task, instead defining for them each day's duties, and holding them strictly to the observance of the instructions.

Horse allowances and travelling expenses revised.

Partly as a consequence of these changes, and partly because we had always felt tha the obligation of keeping a horse for the performance of their duties, which was impose upon a large number of our Supervisors and Officers, is open to many serious objection we addressed ourselves to an inquiry into the circumstances of each district and statio in order to see whether, with the aid of railways and occasional hirings of conveyance it might not be possible, in some instances at least, to dispense with the officer's hors and to grant him a sum which would cover his travelling charges, not exceeding th authorized allowance for horse keep. In the result, with your Lordships' sanction, large number of officers have received allowances sufficient to meet their actual travellin expenses, though less than the allowance which they before had for horse keep. The have thus obtained a considerable boon, for the allowance for horse keep was admitted insufficient, and was of necessity supplemented out of salary, and there was the additiona and sometimes very oppressive, burthen of the purchase of the horse.

To those officers whose travelling expenses would exceed the authorized allowanc and to those who, unfortunately, cannot be relieved from the obligation to keep a hors an additional allowance was made to the extent of 15*l.* in the case of Supervisors, and 10 to Officers. The cost was altogether 7,700*l.*

believe that your Lordships were convinced that the grant of this sum was in just and necessary, but if any other justification of it were required it would not be lt to show that it does not amount to more than the savings in our annual diture, and additions to income, effected by the transfer of new and troublesome s to the officers among whom the grant has been distributed, and that they have created for themselves the fund from which they have been remunerated. We have ly mentioned the great increase in the number of dogs brought under charge—so that if the tax had not been reduced there would have been an addition to the ue of more than 360,000*l.* Now this has been accomplished mainly by the ons of the officers of excise, and the increase of travelling which it has occasioned ntributed not a little to elicit from them the complaints of the inadequacy of their allowances, so that when we find that the transfer of this duty has effected an l saving of 6,500*l.*, partly in poundage to parochial officers and partly in salaries rveyors abolished, we have good grounds for saying that the allowances recently ed have been fairly earned by the recipients, and can scarcely be said to impose an onal charge upon the revenue.

Cost of the changes and justification of it.

Saving by transfer of dog tax.

the year 1855 an important step was taken in the union of the office of Distributor mps and Collector of Taxes at Edinburgh with that of Collector of Excise, and in ear 1860 a similar arrangement was carried into effect at Glasgow; the success attended these measures was undoubted, and although we did not consider it, at time, advisable to recommend that the offices should be at once united in all towns in which we had a Collector of Inland Revenue, we have taken advantage cancies which have occurred in the office of Distributor to do so.

Union of offices of Collector of Excise and Distributor of Stamps.

to the present time we have been enabled to unite the offices in the following s, viz., Brighton, Bristol, Cambridge, Carlisle, Dumfries, Gloucester, Halifax, field, Liverpool, Londonderry, Newcastle, Nottingham, Portsmouth, Salisbury, hampton, Stourbridge, Sunderland, Taunton, Truro, Waterford, Welshpool, and ester.

Ireland we took the opportunity afforded by the retirement of the Controller of p Duties, to abolish the office of Receiver General of Stamps as a separate office, and ansfer the duties to the Collector of Excise; we at the same time divided between the roller of Stamps and the Collector of Excise the functions of the Warehouse-keeper amps, who, as well as the Receiver General, was placed upon the retired list.

1861. Consolidation of offices in Dublin.

the year 1864 the office of Distributor of Sea Policy stamps was abolished, and the s transferred to the Collector of London North (now London Central) Collection.

y these amalgamations, after providing for compensations and additions to salaries establishments of the Collectors, we have effected a net annual saving of upwards of 00*l.*, which will be increased, as the compensation allowances cease, by about 2,600*l.*, ing a total ultimate saving of nearly 13,000*l.*

Saving effected.

he introduction of the District Registries of the Court of Probate, 1858, made such lteration in the emoluments of some of our Distributors, by the addition of poundage he sale of Probate and Administration stamps, which are frequently of high denoations, that we were compelled to revise the rates of poundage for the whole of the ting districts, by which an annual saving to the amount of 5,000*l.* was effected.

Revision of distributors' districts.

esides the foregoing we have made arrangements in many large towns to bring the es of the Collectors of Inland Revenue, Surveyors of Taxes, and Distributors of mps under one roof in the most convenient locality, thus facilitating the transaction of ness between the various branches of this Department, and at the same time meeting convenience of the public.

Various functionaries brought into one building.

our Lordships are aware that throughout the Surveying branch of the Excise there constant adaptation of the number of Officers in each Collection to the actual requirets of the service, varying as they do with the changes among the traders subject to ection.

Constant revision of Excise Surveying Establishment.

he same principle, though to a much more limited extent, also prevails as regards Tax Districts.

he body of inspecting officers attached to the chief office, under the name of Surveying eral Examiners, affords us a ready means of investigating the truth of statements ting the conduct of our officers; and their constant visits to all parts of the United gdom keep us informed of the wishes and requirements of the traders who are subject ur survey. The Inspectors of Taxes perform similar functions with respect to the mp and Tax branch.

Utility of inspecting officers.

1869. Proposed further improvements in Excise Establishments.

Notwithstanding the improvements we have mentioned in the Excise Surveying Establishment, there remained much to be done in order to place it on a satisfactory footing. We have recently laid before your Lordships our views on the subject, and our reasons for the suggested alterations in classification and salaries are given at length in the Report now under your Lordships' consideration, it is not necessary, if indeed it would be becoming, to repeat them and give them publicity in these pages.

APPENDIX.

EXCISE.

An Account of the Net Receipt of the Duties of Excise in the Ten Years ended 31st March 1869.

Years ended 31st March.	Spirits.				Malt.				Hops.	Paper.				Railways.			Stage Carriages.			Hackney Carriages.	Total Railways and Stage and Hackney Carriages.	Years ended 31st March.
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.	England.*	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	London only.	Great Britain.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
1860	4,191,152	2,902,620	2,685,188	9,778,960	6,084,212	224,625	340,044	6,648,881	452,218	954,137	282,283	55,349	1,291,769	329,744	29,468	359,212	118,092	9,571	127,663	86,191	573,066	1860
1861	4,283,624	2,677,018	2,264,896	9,225,538	5,679,631	205,511	323,671	6,208,813	582,728	965,229	281,226	59,798	1,306,253	337,079	29,202	366,281	118,447	9,436	127,883	87,751	581,915	1861
1862	4,248,327	2,910,688	2,459,276	9,618,291	5,312,379	218,442	335,482	5,866,302	215,806	197,144	125,018	13,085	335,247	342,145	30,032	372,178	116,191	9,231	125,422	91,184	588,784	1862
1863	4,178,261	2,931,604	2,289,842	9,399,707	4,907,408	205,369	277,132	5,389,909	Duty repealed.	—	—	—	—	353,159	29,898	383,057	123,364	9,081	132,445	97,461	612,963	1863
1864	4,186,081	3,159,173	2,347,261	9,692,515	5,547,553	239,318	305,866	6,092,736	—	—	—	—	—	371,441	32,184	403,626	119,312	9,163	128,475	98,121	630,222	1864
1865	4,390,272	3,319,274	2,467,185	10,176,731	5,800,660	251,230	342,664	6,394,553	—	—	—	—	—	405,357	33,975	439,332	119,973	9,205	129,178	102,647	671,157	1865
1866	4,389,916	3,349,345	2,697,907	10,437,168	5,795,659	299,339	326,262	6,421,260	—	—	—	—	—	427,925	35,098	463,023	118,765	10,328	129,093	107,022	699,138	1866
1867	4,465,672	3,503,036	2,887,141	10,855,849	6,169,962	315,643	330,781	6,816,386	—	—	—	—	—	436,608	35,024	471,632	66,223	6,025	72,248	105,932	649,812	1867
1868	4,339,466	3,302,582	2,869,482	10,511,530	5,685,959	292,997	323,463	6,302,419	—	—	—	—	—	448,153	37,984	486,142	32,393	3,163	35,556	102,416	624,114	1868
1869	4,341,926	3,335,320	2,878,973	10,556,219	5,862,665	289,178	375,865	6,527,708	—	—	—	—	—	459,065	40,232	499,297	33,188	3,292	36,480	99,031	634,808	1869

(continued)

Years ended 31st March.	Game Licences.				Other Licences.*				Total Licences.	Chicory.†	Race Horses.	Sugar, Home-made.				Sugar used by Brewers.				Total Excise.				Years ended 31st March.
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.	United Kingdom.	England.	Great Britain.	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
1860	—	—	13,047	13,047	1,206,248	129,619	127,947	1,463,814	1,476,861	—	6,233	—	—	—	—	—	—	—	—	13,428,227	3,578,186	3,221,575	20,227,988	1860
1861	106,324	12,553	11,029	129,906	1,232,189	131,642	128,856	1,492,687	1,622,593	357	6,245	—	—	—	—	—	—	—	—	13,399,604	3,346,588	2,788,250	19,534,442	1861
1862	117,685	13,147	10,152	140,984	1,237,982	132,795	129,836	1,500,613	1,641,597	2,317	6,957	—	—	—	—	—	—	—	—	11,888,117	3,439,353	2,947,831	18,275,301	1862
1863	106,826	11,983	9,636	128,445	1,488,395	143,910	144,546	1,776,851	1,905,296	3,010	6,422	89	—	—	89	—	—	—	—	11,264,395	3,331,845	2,721,156	17,317,396	1863
1864	113,809	12,243	9,410	135,462	1,547,517	149,504	146,652	1,843,673	1,979,135	7,211	7,288	—	—	—	—	—	—	—	—	11,998,333	3,601,585	2,809,189	18,409,107	1864
1865	122,497	12,988	9,222	144,707	1,689,999	160,284	149,412	1,999,696	2,144,403	10,463	7,746	39	—	—	39	4,198	239	107	4,544	12,653,851	3,787,195	2,968,590	19,409,636	1865
1866	133,913	13,915	10,477	158,305	1,732,776	166,191	154,635	2,053,602	2,211,907	13,273	8,424	276	—	—	276	10,072	303	134	10,509	12,738,021	3,874,519	3,189,415	19,801,955	1866
1867	135,737	14,597	12,088	162,422	1,809,737	171,937	160,222	2,141,896	2,304,318	23,359	8,889	10	—	—	10	32,310	397	587	33,294	13,254,439	4,046,659	3,390,819	20,691,917	1867
1868	120,766	13,220	12,534	155,469	2,101,298	214,882	168,588	2,484,768	2,640,237	21,608	9,263	747	—	—	747	59,767	550	3,053	63,370	12,930,776	3,865,392	3,377,120	20,173,288	1868
1869	140,915	14,448	13,115	168,448	2,088,762	265,493	173,563	2,467,758	2,636,206	15,910	9,748	6,340	—	—	6,340	59,424	733	3,290	63,447	13,116,974	3,888,666	3,444,746	20,450,386	1869

* A detailed account of these Licences will be found on page 150, and also in the Volume of Tables.

† None charged in Scotland or Ireland.

Alterations in the Rates of Duties, &c.

Spirits.

1860.—United Kingdom—Duty increased 1*d.* per gallon from February 29, 1860.—23 & 24 Vict. c. 129.

1861.—United Kingdom—Duty increased 1*s.* 11*d.* per gallon from July 17, 1860.—23 & 24 Vict. c. 129.

1866.—Bonding of Rectified Spirits for home consumption allowed, subject to charges, from July 5, 1865.—28 & 29 Vict. c. 98.

Malt.

1860.—Credit for payment of duty reduced from 18 to 12 weeks from October 1, 1859.—22 & 23 Vict. c. 18. s. 7.

1861.—Credit for payment of duty reduced from 12 to 6 weeks from October 1, 1860.—23 & 24 Vict. c. 113. s. 2.

1863.—Credit extended on payment of interest, &c. from January 1, 1863.—26 Vict. c. 3. s. 1.

1866.—Duty on Light Grain may be charged by weight from September 1, 1865.—28 & 29 Vict. c. 66.

Hops.

1861.—Great Britain—Duty reduced from 2*d.* and 5 per cent. to 1½*d.* per lb. from August 28, 1860.—23 & 24 Vict. c. 113.

1863.—Duty repealed from June 3, 1862.—25 Vict. c. 22.

Paper.

1862.—Duty repealed from September 30, 1861.—24 Vict. c. 20.

Railways.

1864.—Exemption of excursion traffic restricted.—26 & 27 Vict. c. 33.

Stage Carriages.

1864.—Duty, when not more than eight persons conveyed, reduced to ¼*d.* per mile from June 29, 1863.—26 & 27 Vict. c. 33.

1867.—Duty reduced to ¼*d.* per mile from July 6, 1866, per Act 29 Vict. c. 36.

Game Licences.

1861.—Great Britain—Transferred from Assessed Taxes to Excise, August 13, 1860, and rates of duty altered.—23 & 24 Vict. c. 90.

Other Licences.

1861.—England and Ireland—To keep Refreshment Houses, and to Retail Foreign Wine, at various rates, imposed from July 1, 1860.—23 & 24 Vict. cc. 27 and 107.

To Dealers in Sweets or made Wines, 5*l.* 5*s.*, imposed from August 28, 1860.—23 & 24 Vict. c. 113.

1862.—To Dealers in Spirits to sell Spirits in quantities not less than one reputed quart bottle, 3*l.* 3*s.*—24 & 25 Vict. c. 21.

To Sellers of Table Beer at a price not exceeding 1½*d.* per quart, 5*s.*, imposed June 28, 1861.—24 & 25 Vict. c. 21.

To Retailers of Methylated Spirits, 2*l.* 2*s.*, imposed August 6, 1861.—24 & 25 Vict. c. 91.

1863.—Brewers' Licences increased from October 10, 1862 (in lieu of Hop Duty repealed).—25 Vict. c. 22.

Victuallers' Occasional Licences imposed, 5*s.*, June 3, 1862.—25 Vict. c. 22.

Years ended 31st March.

Other Licences—continued.

1864.—Beer Dealers additional Licence to retail, at 1*l.* 1*s.*, from June 29, 1863.—26 & 27 Vict. c. 33.

Publicans whose houses are rated under 20*l.*, and who do not sell Spirits, Licence to retail Beer increased from 1*l.* 2*s.* 0½*d.* to 3*l.* 6*s.* 1¾*d.*, from October 10, 1863.—26 & 27 Vict. c. 33.

Stage Carriages used occasionally only—Daily Licences granted at various rates, and the Licence on Stage Carriages to convey not more than eight persons reduced from 3*l.* to 10*s.*, from June 29, 1863.—26 & 27 Vict. c. 33.

Victuallers' Occasional Licences—Rates altered to 2*s.* 6*d.* per day, and 10*s.* for any number of days not less than four nor exceeding six after the first six days, from June 29, 1863.—26 & 27 Vict. c. 33.

1865.—Licences to sell Tea, &c., Duty reduced to 2*s.* 6*d.* where house is rated at less than 8*l.*—27 Vict. c. 18.

Occasional Licences to sell Wine, Beer, and Tobacco, not exceeding three days: Wine or Beer, 1*s.* per day; Tobacco, 4*d.* per day.—27 Vict. c. 18.

Licences to Hawkers, Dealers in Plate, Appraisers, House Agents, Pawnbrokers, Sellers of Playing Cards and of Patent Medicines, transferred from Stamps to Excise.—27 & 28 Vict. c. 56.

1867.—Licences to let Horses for Hire, Rates altered from July 6, 1866, per Act 29 Vict. c. 36. :—

1 Horse or 1 Carriage	£ 5
Not exceeding 3 Horses or 2 Carriages	10
„ 4 „ 3 „	15
„ 5 „ 4 „	20
„ 6 „ 5 „	25

Beyond these numbers of Horses or Carriages Rates not altered.

Hawkers' Licences.—Date of expiry changed per Act 29 & 30 Vict. c. 64. Annual Licences from January 31 to March 31. Half-yearly from July 30 and January 31 to September 30 and March 31.

1868.—Licences to Retailers of Methylated Spirits reduced to 10*s.* from October 1, 1867, per Act 30 & 31 Vict. c. 90.

Licences to keep Dogs—Great Britain—Duty 5*s.* on each Dog, in lieu of Assessed Tax, from April 6, 1867, per Act 30 Vict. c. 5.

Chicory.

1861.—United Kingdom—Duty of 3*s.* per cwt. imposed from August 28, 1860.—23 & 24 Vict. c. 113.

1862.—Increased on April 1, 1861, 2*s.* 6*d.* per cwt., and on June 12, 3*s.* per cwt.—24 Vict. c. 20.

1863.—Increased on April 1, 1862, from 8*s.* 6*d.* to 11*s.* per cwt.—24 Vict. c. 20.

1864.—Increased from 11*s.* to 1*l.* 1*s.* 9*d.* per cwt., from June 8, 1863.—26 Vict. c. 22.

1865.—Increased from 1*l.* 1*s.* 9*d.* to 1*l.* 4*s.* 3*d.* per cwt., from April 1, 1864.—26 Vict. c. 22.

Sugar, Home-made.

1868.—Duty at various rates from May 1, 1867.—30 Vict. c. 20.

Sugar used in brewing.

1868.—Duty of 3*s.* 6*d.* per cwt. imposed from May 1, 1867.—30 Vict. c. 20.

An Account of the Net Receipt of the Duties of Stamps in the Ten Years ended 31st March 1869.

Years ended 31st March.	Deeds and other Instruments.	Patents for Inventions.	Probates of Wills and Letters of Administration and Testamentary Inventories.				Legacy and Succession Duties.				Total Probate, Legacy, and Succession Duties.	Bills of Exchange and Promissory Notes.	Bankers' Notes and Composition.				Receipts, Drafts, and other 1d. Inland Revenue Stamps.	Years ended 31st March.
	United Kingdom.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.	United Kingdom.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.	United Kingdom.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
1860	1,278,731	102,457	1,046,325	118,138	75,599	1,240,062	1,793,970	162,050	148,649	2,104,669	3,344,731	505,233	33,889	12,794	25,213	71,896	387,874	1860
1861	1,327,348	104,758	1,104,312	108,764	75,218	1,288,294	1,858,284	189,171	114,370	2,161,825	3,450,119	571,229	31,894	15,588	24,731	72,213	436,602	1861
1862	1,336,152	102,052	1,110,499	119,332	77,476	1,307,307	1,942,492	214,379	109,479	2,266,350	3,573,657	549,759	30,899	16,265	22,716	69,880	423,955	1862
1863	1,396,358	111,331	1,122,506	121,762	81,091	1,325,359	2,031,359	210,301	132,776	2,374,436	3,699,795	574,984	91,720	16,782	20,683	129,185	452,682	1863
1864	1,503,817	110,592	1,253,879	131,526	86,246	1,471,651	1,883,771	216,195	151,615	2,251,581	3,723,232	664,117	92,550	17,326	20,193	130,069	477,196	1864
1865	1,636,784	113,579	1,282,889	139,788	88,484	1,511,161	1,977,648	210,055	150,291	2,337,994	3,849,155	769,311	93,221	17,258	20,681	131,160	500,249	1865
1866	1,633,923	114,331	1,374,425	125,542	80,809	1,580,776	2,248,654	203,875	151,803	2,604,332	4,185,108	768,531	91,474	18,472	22,228	132,174	531,324	1866
1867	1,619,313	114,815	1,363,530	151,946	107,797	1,623,273	2,174,589	249,739	143,716	2,568,044	4,191,317	730,069	89,086	18,994	21,582	129,662	547,583	1867
1868	1,602,193	117,742	1,382,316	161,208	92,311	1,635,835	2,445,295	257,451	180,002	2,882,748	4,518,583	690,440	87,535	21,343	21,478	130,356	562,548	1868
1869	1,572,571	119,330	1,323,573	148,553	119,602	1,591,728	2,324,762	271,039	173,910	2,769,711	4,361,439	695,438	88,135	20,510	23,069	131,714	567,456	1869

(*continued*)

Years ended 31st March.	Fire Insurances.				Marine Insurances.				Licences and Certificates.				Newspapers.				Patent Medicines.	Gold and Silver Plate Duty.				Years ended 31st March.
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.	Great Britain.	England.	Scotland.	Ireland.	United Kingdom.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
1860	1,271,298	93,270	67,757	1,432,325	302,901	19,379	1,237	323,517	175,173	29,051	16,024	220,248	105,179	19,100	17,278	141,557	43,692	61,338	2,255	1,026	64,619	1860
1861	1,310,648	101,931	72,961	1,485,540	306,239	18,191	912	325,342	174,723	28,999	15,529	219,251	99,923	18,109	16,058	134,090	44,786	63,984	1,946	1,105	67,035	1861
1862	1,345,172	113,151	76,519	1,534,842	317,207	17,138	853	335,198	200,509	30,642	15,495	246,646	94,499	17,662	15,966	128,127	44,270	54,656	1,691	717	57,064	1862
1863	1,385,639	118,038	76,960	1,580,637	347,220	18,708	679	366,607	191,697	30,847	15,305	237,849	92,469	16,485	15,046	124,000	48,002	56,371	1,550	726	58,647	1863
1864	1,431,119	122,586	79,729	1,633,434	387,542	19,476	677	407,695	196,019	31,671	15,476	243,166	88,945	16,536	14,506	119,987	49,849	57,108	1,880	577	59,565	1864
1865	1,381,138	118,879	72,379	1,572,396	377,113	21,101	554	398,768	98,229	22,851	10,104	131,184	88,124	15,574	13,849	117,547	52,978	59,774	1,921	669	62,364	1865
1866	1,034,057	91,788	52,540	1,178,385	450,555	21,366	641	472,562	99,989	24,167	9,862	134,018	91,038	15,921	13,825	120,784	57,336	62,341	2,060	782	65,183	1866
1867	827,664	76,290	48,384	952,338	459,532	21,772	863	482,167	98,465	24,634	10,199	133,298	86,635	15,362	13,498	115,495	59,600	62,056	2,199	704	64,959	1867
1868	850,868	83,256	39,895	974,019	156,136	7,087	*	162,974	97,886	24,621	9,441	131,948	87,743	14,610	13,425	115,778	59,815	57,318	1,963	787	60,068	1868
1869	915,822	94,261	8,571	1,018,654	76,267	3,220	150	79,637	98,373	25,419	9,723	133,515	83,702	14,405	13,407	111,514	63,954	54,755	1,950	777	57,482	1869

* Repayments 249*l.* in excess of receipt.

(*continued*)

Years ended 31st March.	Cards.	Probate Court Fee Stamps.			Divorce and Matrimonial Causes Fee Stamps.	Admiralty Court Fee Stamps.	Land Registry Fee Stamps.	Registration of Deeds Fee Stamps.	Law, Equity, Exchequer, and Chancery Fund.	Companies Registration Fee Stamps.	Record of Title Fee Stamps.	Common Law Court Fee Stamps.	Chancery Court Fee Stamps.	Public Record Fee Stamps.	Copyhold, Inclosure, and Tithe Commission Fee Stamps.			Total Stamps.	Years ended 31st March.
	United Kingdom.	England.	Ireland.	Total.	England.	England.	England.	Ireland.	Ireland.	United Kingdom.	Ireland.	England.	Ireland.	England.	England.	Scotland.	Great Britain.	United Kingdom.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
1860	15,256	49,472	7,414	56,886	2,557	6,578	—	—	34,381	—	—	—	—	—	—	—	—	8,032,538	1860
1861	14,583	50,272	7,433	57,705	2,619	9,025	—	—	38,594	—	—	—	—	—	—	—	—	8,380,789	1861
1862	13,637	97,366	11,833	109,199	2,624	9,616	—	—	43,918	—	—	—	—	—	—	—	—	8,580,596	1862
1863	9,162	106,282	12,446	118,728	2,420	9,862	64	—	46,487	—	—	—	—	—	—	—	—	8,966,800	1863
1864	8,200	115,514	12,488	128,002	2,637	9,267	133	—	41,957	—	—	—	—	—	—	—	—	9,312,915	1864
1865	8,801	121,971	12,889	134,860	2,914	9,808	411	3,465	36,240	—	—	—	—	—	—	—	—	9,531,974	1865
1866	8,341	122,318	13,228	135,546	2,701	9,867	1,275	10,895	30,780	—	—	—	—	—	—	—	—	9,593,664	1866
1867	9,161	128,664	14,215	142,879	2,468	11,966	1,659	11,456	31,864	2,843	44	—	—	—	—	—	—	9,854,986	1867

Alterations in the Rates of Duties, &c.

Deeds and other Instruments.

Dock Warrants—Duty of 3*d.* imposed from April 3, 1860.—23 Vict. c. 15.

Cost Book Mines, on transfer of Shares, &c.—Duty of 6*d.* imposed from April 3, 1860.—23 Vict. c. 15.

Awards—New Duties (ad valorem) from 2*s.* 6*d.* to 35*s.*, in lieu of a fixed Duty of 35*s.*, from August, 28, 1860.—23 & 24 Vict. c. 111.

Policies for Accidental Death, Personal Injury, or loss, or damage of Glass (except by Fire)—Duties from 1*d.* to 3*d.* imposed from August 28, 1860.—23 & 24 Vict. c. 111.

Declaration in lieu of an Affidavit—Duty of 2*s.* 6*d.* imposed from April 3, 1860.—23 Vict. c. 15.

Agreements under hand only, relative to matter of the value of 5*l.* or upwards, reduced from 2*s.* 6*d.* to 6*d.*, from April 3, 1860.—23 Vict. c. 15.

Agreements for Leases not exceeding seven years, charged as Leases, from April 3, 1860.—23 Vict. c. 15.

Life Policies for any sum not exceeding 25*l.*—Duty reduced from 6*d.* to 3*d.* from August 28, 1860.—23 & 24 Vict. c. 111.

Power of Attorney for the sale of Government Stock, not exceeding in value 20*l.*, or the receipt of annual sums not exceeding 10*l.*—Duty reduced from 1*l.* to 5*s.* from April 3, 1860.—23 Vict. c. 15.

—Leases of Furnished Houses for less than a year, or Agreements, &c., where the rent exceeds 25*l.*—Duty of 2*s.* 6*d.* imposed from June 28, 1861.—24 & 25 Vict. c. 21.

Protests and other Notarial Acts—Duties reduced from August 6, 1861.—24 & 25 Vict. c. 91.

Proxy Duty for voting at meeting of members, &c. of charitable institutions reduced from 30*s.* to 6*d.* from August 6, 1861.—24 & 25 Vict. c. 91.

—Bonds or other Security for Foreign or Colonial Loans—Same Duty imposed as is chargeable on other Bonds, from June 3, 1862.—25 Vict. c. 22.

—Admissions to Ecclesiastical Benefices, &c. of small Value—Duties graduated from 5*l.*, the previous minimum, to 1*l.*, according to the yearly value of the Benefice.—27 Vict. c. 18.

Letters or Powers of Attorney for the Receipt of Dividends—Duty reduced.—27 & 28 Vict. c. 56.

—Conveyances, Appraisements, Awards—Duties altered and reduced.—28 & 29 Vict. c. 96.

Certain Licences granted by Ecclesiastical Authority—Duty reduced from 2*l.* to 10*s.*—28 & 29 Vict. c. 96.

Charter-parties—Duty reduced from 5*s.* to 6*d.*—28 & 29 Vict. c. 96.

Transfers of Mortgage—Duty made 6*d.* per 100*l.*—28 & 29 Vict. c. 96.

Certificates of Marriage, &c.—Duty of 5*s.* repealed.—28 & 29 Vict. c. 96.

Contracts under Highway Acts—Duty of 6*d.* only.—28 & 29 Vict. c. 96.

bates of Wills, Letters of Administration, and Testamentary Inventories.

).—Graduated Stamp Duty extended.—22 & 23 Vict. c. 36.

5.—Exemption where the Effects do not exceed 100*l.*, from 25th July, 1864.—27 & 28 Vict. c. 56.

Bills of Exchange and Promissory Notes.

1.—Foreign Promissory Notes for payment of money within the United Kingdom—The same Duty as Inland Bills of Exchange from August 28, 1860.—23 & 24 Vict. c. 111.

Inland Promissory Notes exceeding 4,000*l.*, same Duty as Inland Bills.—23 & 24 Vict. c. 111.

Inland Bills of Exchange and Foreign Bills of Exchange drawn in sets—ad valorem Duty continued beyond 4,000*l.* from April 3, 1860.—23 Vict. c. 15.

Foreign Bills of Exchange on demand, drawn abroad, same duties imposed as on Bills payable after date, in lieu of the Duty of 1*d.* from April 3, 1860.—23 Vict. c. 15.

62.—Foreign Bills of Exchange drawn out of the United Kingdom, alteration of Rates.—24 & 25 Vict. c. 21.

Receipts, Drafts, and 1*d. Inland Revenue Stamps.*

61.—Delivery Orders upon sale or transfer of Goods of the value of 40*s.* or upwards—Duty of 1*d.* imposed from April 3, 1860.—23 Vict. c. 15.

Certified Copy or Extracts from the Registers of Births, Baptisms, Marriages, Deaths, or Burials—Duty of 1*d.* imposed from April 3, 1860.—23 Vict. c. 15.

Contract Notes for sale or purchase of Government or other Public Stocks, Shares, &c. of the value of 5*l.* or upwards—Duty of 1*d.* imposed from August 28, 1860. 23 & 24 Vict. c. 111.

Years ended 31st March.

Receipts, Drafts, and 1*d. Inland Revenue Stamps*—cont.

1865.—Proxies to vote at meetings of Joint Stock Companies—Duty reduced from 6*d.* to 1*d.*—27 Vict. c. 18.

Voting Paper, for voting at meetings of Joint Stock Companies, &c.—Duty of 1*d.* imposed—27 Vict. c. 18.

1866.—Policies, Fire—Duty reduced from 1*s.* to 1*d.* from June 25, 1865.—28 Vict. c. 30.

Memorandum or Receipt for Money before issuing Policy—Duty of 1*d.* imposed.—28 Vict. c. 30.

Agreements for letting Small Tenements for less than a year—1*d.* Duty only.—28 & 29 Vict. c. 96.

Fire Insurances.

1865.—On Stock in Trade—Duty reduced from 3*s.* to 1*s.* 6*d.* for every 100*l.* insured from June 25, 1864.—27 Vict. c. 18.

1866.—An uniform rate of 1*s.* 6*d.* for every 100*l.* insured from June 25, 1865.—28 Vict. c. 30.

Policies made abroad by Insurers in the United Kingdom charged with Duty.—28 & 29 Vict. c. 96.

Marine Insurances.

1866.—Duty on certain Time Policies reduced.—28 & 29 Vict. c. 96.

Policies made abroad by Insurers in the United Kingdom charged with Duty.—28 & 29 Vict. c. 96.

1868.—Duty on Policies for Voyages reduced to 3*d.*, and on Time Policies to 3*d.* and 6*d.*, for every 100*l.* insured.—30 Vict. c. 23.

Licences and Certificates.

1862.—House Agents letting Furnished Houses exceeding the rent or value of 25*l.*—New Licence Duty imposed from July 5, 1861.—24 & 25 Vict. c. 21.

Hawkers' and Pedlars' Licences, Great Britain—Duties reduced from July 31, 1861.—24 & 25 Vict. c. 21.

1863.—Card Licences—To makers of Cards or Dice, Duty of 5*s.* repealed. Persons selling Playing Cards, if a maker, a Duty of 1*l.* imposed; if not a maker, 2*s.* 6*d.*—25 Vict. c. 22.

Licences to Hawkers and Pedlars (with One Horse), Duty of 8*l.* reduced to 4*l.* (Great Britain)—25 Vict. c. 22.

1865.—Licences transferred to the Excise, except Attorneys', &c., Bankers', and Stage and Hackney Carriage Drivers'.—27 & 28 Vict. c. 56.

1866.—Conveyancers' and Special Pleaders' Certificates—(For the first three years of being in practice) reduced to half the Duty, viz. from 9*l.* to 4*l.* 10*s.*—28 & 29 Vict. c. 96.

Cards.

1863.—Duty reduced from 1*s.* to 3*d.* per pack, from September 1, 1862.—25 Vict. c. 22,

Probate Court Fee Stamps.

1862.—District Registrars. Stamps in lieu of Fees.—23 & 24 Vict. c. 111.

Land Registry Fee Stamps (England).

1863.—Duties imposed from October 15, 1862.—25 & 26 Vict. c. 53.

Registration of Deeds Fee Stamps (Ireland).

1865.—Fees to be collected by means of Stamps.—27 & 28 Vict. c. 76.

Record of Title Stamps (Ireland).

1866.—Fees to be collected by means of Stamps.—28 & 29 Vict. c. 88.

Companies Registration Fee Stamps.

1866.—Fees to be collected by means of Stamps.—29 & 30 Vict. c. 76.

Common Law Court Fee Stamps (England).

1868.—Produce included in Inland Revenue from April 1, 1867.

Chancery Court Fee Stamps (Ireland).

1868.—Fees to be collected by means of Stamps.—30 & 31 Vict. c. 44.

Admiralty Court Fee Stamps.

1868.—Extended to Ireland.—30 & 31 Vict. c. 114.

Public Record Fee Stamps.

1869.—Fees to be collected by means of Stamps under Act 29 & 30 Vict. c. 76.

Copyhold, Inclosure, and Tithe Commission Fee Stamps.

1869.—Fees to be collected by means of Stamps under Act 29 & 30 Vict. c. 76.

TAXES.

An Account of the Net Receipt of Land and Assessed Taxes, and Property and Income Tax in the Ten Years ended 31st March 1869.

Years ended 31st March.	Land Tax. On Lands, Tenements, &c.			Assessed Taxes. Inhabited Houses. Schedule B.			Servants. Schedule C.			Carriages. Schedule D.			Horses for Riding, &c. Schedule E.			Other Horses and Mules. Schedule F.			Dogs. Schedule G.			Horse Dealers, and additional 10*l.* per cent., 3 Vict. c. 17. Schedule H.			Year ended 31st March.
	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
1860	1,102,581	34,876	1,137,457	744,771	52,109	796,880	180,872	17,358	198,230	291,831	27,406	319,237	217,206	19,696	236,902	108,431	13,243	121,674	173,682	19,962	193,644	13,917	1,641	15,558	1860
1861	1,110,301	35,040	1,145,341	769,855	53,081	822,936	184,650	17,455	202,105	302,381	27,811	330,192	222,448	19,990	242,438	112,359	13,445	125,804	177,657	19,863	197,520	13,910	1,822	15,732	1861
1862	1,100,582	34,639	1,135,221	772,566	54,057	826,623	183,080	17,667	201,347	304,185	28,564	332,749	220,843	20,235	241,078	113,898	13,849	127,747	176,558	19,969	196,527	13,841	1,907	15,748	1862
1863	1,071,830	34,761	1,106,591	788,422	56,257	844,679	186,124	17,770	203,894	310,618	29,188	340,106	223,219	20,389	243,608	116,123	13,998	130,121	179,674	20,292	199,966	13,904	1,664	15,568	1863
1864	1,073,171	34,583	1,107,754	840,637	57,637	898,274	190,759	18,071	208,830	320,399	30,434	350,833	227,950	20,599	248,549	120,112	14,182	134,294	184,734	20,595	205,329	13,374	1,582	14,956	1864
1865	1,089,345	34,575	1,123,920	857,743	59,063	916,806	193,003	18,241	211,244	327,473	31,328	358,801	230,672	20,676	251,348	123,345	14,664	138,009	189,322	21,008	210,330	13,491	1,458	14,949	1865
1866	1,075,367	34,821	1,110,188	890,728	62,084	952,812	198,197	18,484	216,681	338,108	32,149	370,257	236,277	20,899	257,176	128,875	15,060	143,935	198,146	21,167	219,313	13,890	1,374	15,264	1866
1867	1,077,232	34,538	1,111,770	963,568	63,669	1,027,237	204,449	19,036	223,485	351,674	33,560	385,234	243,025	21,413	264,438	135,058	15,674	150,732	209,376	22,254	231,630	14,555	1,432	15,987	1867
1868	1,057,581	35,184	1,092,715	1,003,187	65,586	1,068,773	201,271	19,184	220,455	348,524	34,388	382,912	238,787	21,578	260,365	135,382	16,223	151,605	177,941	13,722	191,663	14,842	1,602	16,444	1868
1869	1,082,900	34,690	1,117,590	1,062,821	68,528	1,131,349	213,817	19,716	233,533	373,048	35,556	408,604	252,760	21,685	274,445	144,874	16,255	161,129	69,007	101	70,008	16,022	1,724	17,746	1869

(continued)

Years ended 31st March.	Assessed Taxes. Hair Powder. Schedule I.			Armorial Bearings. Schedule K.			Game Duties, and additional 10*l.* per Cent., 3 Vict. c. 17. Schedule L.			Total Assessed Taxes.			Property and Income Tax.				Total Land and Assessed Taxes, Property and Income Tax.				Years ended 31st March.
	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
1860	1,135	56	1,191	50,323	5,067	55,390	147,434	13,087	160,521	1,929,602	169,625	2,099,227	8,150,990	796,783	718,368	9,666,141	11,183,173	1,001,284	718,368	12,902,825	1860
1861	1,101	56	1,157	52,084	5,035	57,119	4,015	82	4,097	1,840,460	158,640	1,999,100	9,335,469	892,704	728,887	10,957,060	12,286,230	1,086,384	728,887	14,101,501	1861
1862	1,051	63	1,114	51,787	5,139	56,926	Transferred to the Excise Revenue from 13th August 1860, 23 & 24 Vict. c. 90.			1,838,409	161,450	1,999,859	8,910,089	845,849	715,269	10,471,207	11,849,080	1,041,938	715,269	13,606,287	1862
1863	1,017	52	1,069	53,085	5,274	58,359				1,872,186	165,184	2,037,370	8,941,614	866,685	674,289	10,482,588	11,885,630	1,066,630	674,289	13,626,549	1863
1864	999	53	1,052	54,867	5,315	60,182				1,953,381	168,408	2,122,290	7,831,170	648,696	622,128	9,101,994	10,858,172	851,747	622,128	12,332,047	1864
1865	974	54	1,028	56,023	5,476	61,499				1,992,046	171,968	2,164,014	6,798,978	675,228	511,567	7,985,773	9,880,369	881,771	511,567	11,273,707	1865
1866	963	65	1,028	57,311	5,647	62,958				2,062,495	176,929	2,239,424	5,462,722	440,107	409,863	6,321,692	8,600,584	660,857	409,863	9,671,304	1866
1867	932	52	984	59,197	5,793	64,990				2,181,834	182,883	2,364,717	4,793,834	487,029	356,431	5,637,294	8,052,900	704,450	356,431	9,113,781	1867
1868	876	52	925	58,490	5,972	64,462				2,170,297	178,307	2,357,604	5,199,452	610,429	374,285	6,184,166	8,436,280	923,920	374,285	9,634,485	1868
1869	938	47	985	62,316	6,471	68,787				2,196,493	170,083	2,366,576	7,379,829	714,453	529,225	8,623,507	10,659,222	919,226	529,225	12,107,673	1869

Alterations in the Rates of Duties, &c.

ASSESSED TAXES.

Years ended 31st March.

Game.

1861.—Duties transferred to the Excise Revenue from 13th August 1860.—23 & 24 Vict. c. 90.

Dogs.

1868.—Duty reduced to 7*s.* for each Dog, from 6th April 1867, per Act 30 Vict. c. 5.

1869.—Duty repealed per Act 30 Vict. c. 5.

PROPERTY AND INCOME TAX.

Years ended 5th April.	Rates of Duty on Incomes of: 100*l.* a Year and under 150*l.*	Rates of Duty on Incomes of: 150*l.* a Year and upwards.	Act by which imposed.	Date of Act.
	d.	*d.*		
1860 - -	6½ in the £	9 in the £	16 & 17 Vict. c. 34. and 22 & 23 Vict. c. 18. -	28th June 1853 and 13th August 1859.
1861 - -	7 „	10 „	23 Vict. c. 14. - -	3d April 1860.
1862 - -	6 „	9 „	24 Vict. c. 20. - -	12th June 1861.
1863 - -	6 „	9 „	25 Vict. c. 22. - -	3d June 1862.
	All Incomes of 100*l.* a year and upwards chargeable with like rates of duty, but an abatement of the duty on 60*l.* allowed on Incomes under 200*l.*			
1864 - -	7*d.* in the £		26 Vict. c. 22. - -	8th June 1863.
1865 - -	6*d.* „		27 Vict. c. 18. - -	13th May 1864.
1866 - -	4*d.* „		28 Vict. c. 30. - -	26th May 1865.
1867 - -	4*d.* „		29 Vict. c. 36. - -	11th June 1866.
1868 - - -	5*d.* „		30 Vict. c. 23. and - / 31 Vict. c. 2. - -	31st May 1867. / 7th Dec. 1867.
1869 - -	6*d.* „		31 Vict. c. 28. - -	29th May 1868.

" INLAND REVENUE.

AN ACCOUNT showing the CONSUMPTION of HOME-MADE SPIRITS in ENGLAND, SCOTLAND, and IRELAND respectively, in the Year ended the 31st March 1869.

	Gallons.	Gallons.
ENGLAND.		
Spirits on which Duty was paid in England	9,056,094	
„ imported from Scotland, Duty paid	1,670,994	
„ „ Ireland, „	911,170	
		11,638,258
Deduct—		
Spirits sent to Scotland	5,276	
„ „ Ireland	4,815	
„ warehoused on Drawback for Exportation, &c.	232,806	
„ Methylated	156,045	
		398,942
Number of Gallons retained for Consumption, as Beverage only, in England		11,239,316
SCOTLAND.		
Spirits on which Duty was paid in Scotland	7,111,703	
„ imported from England, Duty paid	5,276	
„ „ Ireland, „	29,720	
		7,146,699
Deduct—		
Spirits sent to England	1,670,994	
„ „ Ireland	16,238	
„ warehoused on Drawback for Exportation, &c.	281,788	
„ Methylated	151,128	
		2,120,148
Number of Gallons retained for Consumption, as Beverage only, in Scotland		5,026,551
IRELAND.		
Spirits on which Duty was paid in Ireland	5,762,593	
„ imported from England, Duty paid	4,815	
„ „ Scotland, „	16,238	
		5,783,646
Deduct—		
Spirits sent to England	911,170	
„ „ Scotland	29,720	
„ warehoused on Drawback for Exportation, &c.	701	
„ Methylated	—	
		941,591
Number of Gallons retained for Consumption, as Beverage only, in Ireland		4,842,055
UNITED KINGDOM.		
Total Quantity retained for Consumption, as Beverage only		21,107,922
„ warehoused on Drawback for Exportation, &c.		515,295
„ Methylated		307,173

EXCISE.

An Account of the Quantities of each Article charged with Duty in England, Scotland, and Ireland respectively within the Years ended 31st March 1868 and 1869.

Articles charged.	Quantities charged. Years ending 31st March 1868. England.	Scotland.	Ireland.	United Kingdom.	1869. England.	Scotland.	Ireland.	United Kingdom.
Spirits - - Gallons	9,170,562	7,144,145	6,377,650	22,692,357	9,056,094	7,111,705	5,762,594	21,930,393
Malt - - - Bushels	43,608,571	2,381,502	2,499,366	48,489,439	44,387,259	2,372,505	2,830,746	49,590,510
Race Horses - No.	2,406	—	—	2,406	2,532	—	—	2,532
Railways, Amount received for Conveyance of Passengers chargeable with Duty - - £	8,939,703	763,022	—	9,702,725	9,204,172	803,495	—	10,007,667
Licences - - No.	2,077,066	251,151	100,019	2,428,236	1,756,103	196,022	104,712	2,056,837
Sugar, Home made - Cwt.	2,940	—	—	2,940	17,443	—	—	17,443
Sugar, used by Brewers „	334,563	3,245	18,280	356,088	346,360	4,382	18,608	369,350
Hackney Carriages (charged with Duty) No.	5,774	—	—	5,774	6,109	—	—	6,109
Stage Carriages (charged with Duty) „	2,397	232	—	2,629	2,414	241	—	2,655
Chicory - - Cwt.	17,355	—	—	17,355	11,842	—	—	11,842

Duties.	Amount of Duty charged. Years ending 31st March. 1868. England.	Scotland.	Ireland.	United Kingdom.	1869. England.	Scotland.	Ireland.	United Kingdom.
	£	£	£	£	£	£	£	£
Spirits - - -	4,585,283	3,572,073	3,188,825	11,346,181	4,528,046	3,555,853	2,881,297	10,965,196
Malt - - -	5,914,412	321,978	338,873	6,575,263	6,020,022	320,576	383,657	6,724,255
Race Horses - -	9,263	—	—	9,263	9,748	—	—	9,748
Railways - - -	446,985	38,151	—	485,136	460,208	40,175	—	500,383
Licences - - -	2,269,772	230,224	184,552	2,684,548	2,253,338	221,291	187,585	2,662,214
Sugar, Home made - -	1,127	—	—	1,127	7,181	—	—	7,181
Sugar, used in brewing -	58,246	566	3,187	61,999	60,613	767	3,256	64,636
Hackney Carriages - -	103,153	—	—	103,153	100,050	—	—	100,050
Stage Carriages - -	32,665	3,192	—	35,857	33,009	3,265	—	36,274
Chicory - -	21,044	—	—	21,044	14,359	—	—	14,359

EXCISE LICENCES.

Year ended 31st March 1869.

——	ENGLAND.	SCOTLAND.	IRELAND.	UNITED KINGDOM.	Amount of Duty charged.
	No.	No.	No.	No.	£
Auctioneers, Appraisers, and House Agents	8,018	754	426	9,198	60,604
Brewers	35,287	249	128	35,664	355,672
Dealers in Beer	4,848	87	1,017	5,952	19,685
„ „ (additional Licences to retail)	2,924	—	896	3,820	4,210
„ Spirits	4,956	427	511	5,894	61,887
„ „ (additional Licences to retail)	2,900	—	—	2,900	9,129
„ Wine	3,419	83	137	3,639	38,209
Retailers of Beer (Publicans)	69,472	573	15,942	85,987	191,938
„ Spirits	68,358	12,022	15,626	96,006	623,780
„ Wine	33,262	4,639	5,947	43,848	96,800
„ Beer and Cyder (not Publicans)	54,701	977	—	55,678	167,386
„ Wine (to be consumed off the Premises)	2,545	2,074	161	4,780	10,945
„ Beer, &c. on board Packet Boats	228	94	52	374	393
„ Spirits (Grocers), Ireland	—	—	434	434	4,700
Distillers and Rectifiers	116	126	63	305	3,203
Dog	947,433	120,788	—	1,068,221	267,055
Game, to kill	48,086	4,314	4,724	57,124	163,874
„ to deal in	1,969	241	77	2,287	4,574
Hackney Carriages (London)	6,109	—	—	6,109	6,109
Hawkers and Pedlars	18,808	1,707	122	20,637	52,095
Maltsters	4,944	410	140	5,494	15,425
Malt Roasters and Dealers in Roasted Malt	22	3	8	33	540
Methylated Spirits, Makers	6	2	1	9	95
„ Retailers	991	148	41	1,180	590
Paper Makers	326	60	22	408	1,714
Patent Medicines, Vendors of	11,422	849	—	12,271	6,842
Pawnbrokers	2,951	332	635	3,918	33,068
Plate, to sell 2 oz. Gold or 30 oz. Silver and upwards	1,833	212	221	2,266	13,029
„ „ less than 2 oz. gold or 30 oz. Silver in one article	6,010	939	306	7,255	16,687
Playing Cards, Makers	13	—	1	14	14
„ Sellers	7,117	950	681	8,748	1,093
Refreshment Houses	6,320	—	87	6,407	5,251
„ selling Wine	2,950	—	24	2,974	11,092
Soap Makers	201	24	83	308	1,294
Stage Carriages	2,414	241	—	2,655	6,524
Stills, Makers of	—	15	3	18	9
„ Chemists, &c. using	683	134	22	839	420
Sweets, Makers and Dealers	91	18	14	123	646
„ Retailers	10,215	104	122	10,441	11,507
Tea Dealers	88,335	11,719	9,989	110,043	63,504
„ (in Houses rated at less than £8 per annum)	47,667	8,856	17,671	74,194	9,274
To let Horses and Carriages for hire	10,358	1,063	2,074	13,495	142,196
Tobacco Manufacturers	382	115	100	597	7,513
„ Dealers	237,100	20,821	26,203	284,124	74,583
Vinegar Makers	57	5	1	63	331
Total	1,755,847	196,175	104,712	2,056,784	2,565,489
Licences for fractional parts of a year, Surcharges, and Occasional Licences					96,725
				£	2,662,214

FIRE INSURANCE DUTY.

RECEIPT in each Quarter of the FIVE YEARS ended 30th September 1866.

Periods at which the Accounts are made up by the Companies.	Net Receipt. In Quarters ended	At 3s. per Cent.	At 1s. 6d. per Cent.	Total.	Gross Receipt.	Amount of Property insured.
		£	£	£	£	£
29 September 1861	31 December 1861 -	339,789	—	339,789		
24 December 1861 -	31 March 1862 -	403,415	—	403,415		
25 March 1862 -	30 June 1862 -	441,546	—	441,546		
25 June 1862 -	30 September 1862 -	358,624	—	358,624		
Year to 30 September 1862 -		1,543,374	—	1,543,374	1,620,484	1,080,322,000
29 September 1862	31 December 1862 -	336,159	—	336,159		
24 December 1862 -	31 March 1863 -	444,308	—	444,308		
25 March 1863 -	30 June 1863 -	454,678	—	454,678		
25 June 1863 -	30 September 1863 -	370,514	—	370,514		
Year to 30 September 1863 -		1,605,659	—	1,605,659	1,686,186	1,124,124,000
29 September 1863 -	31 December 1863 -	365,385	—	365,385		
24 December 1863 -	31 March 1864 -	442,857	—	442,857		
25 March 1864 -	30 June 1864 -	468,820	—	468,820	At 3s. 0d., 1,701,518	
25 June 1864 -	30 September 1864 -	343,314	22,936	366,250	At 1s. 6d., 23,936	
Year to 30 September 1864 -		1,620,376	22,936	1,643,312	1,725,454	1,166,260,000
29 September 1864 -	31 December 1864 -	278,306	62,966	341,272		
24 December 1864 -	31 March 1865 -	325,899	70,155	396,054		
25 March 1865 -	30 June 1865 -	338,232	70,806	409,038	At 3s. 0d., 1,207,664	
25 June 1865 -	30 September 1865 -	207,148	86,074	293,222	At 1s. 6d., 304,001	
Year to 30 September 1865 -		1,149,585	290,001	1,439,586	1,511,665	1,210,444,000
29 September 1865 -	31 December 1865 -	11,700	201,542	213,242		
24 December 1865 -	31 March 1866 -	—	262,883	262,883		
25 March 1866 -	30 June 1866 -	—	256,136	256,136	At 3s. 0d., 12,200	
25 June 1866 -	30 September 1866 -	—	210,002	210,002	At 1s. 6d., 977,473	
Year to 30 September 1866 -		11,700	930,563	942,263	989,673	1,311,422,000

UNITED KINGDOM.

LEGACY AND SUCCESSION DUTIES.

AMOUNT ASSESSED at each RATE in the Years ended 31st March 1868 and 1869.

RATES OF DUTY.	LEGACY DUTY.				RATES OF DUTY.
	YEAR ended 31st March 1868.		YEAR ended 31st March 1869.		
	Amount of Duty.	Amount of Property on which Duty was paid.	Amount of Duty.	Amount of Property on which Duty was paid.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
1 per Cent.	514,864 11 6	51,486,783 4 11	461,000 7 6	46,131,020 16 3	1 per Cent.
2½ „	735 7 3	29,414 10 0	1,096 17 4	43,874 7 6	2½ „
3 „	788,272 13 0	26,275,890 12 5	776,481 16 10	25,883,595 15 6	3 „
4 „	—	—	—	—	4 „
5 „	163,831 7 4	3,276,634 5 4	146,000 1 11	2,920,038 12 4	5 „
6 „	22,746 4 11	379,105 13 2	63,692 12 4	1,061,542 19 8	6 „
8 „	1,490 10 7	18,631 7 4	811 9 0	10,143 2 10	8 „
10 „	659,173 17 0	6,591,777 3 11	588,321 4 3	5,883,594 3 2	10 „
Under 56 G. 3. c. 56	426 10 0	11,476 2 0	191 0 0	4,692 3 0	Under 56 G. 3. c. 56.
	2,151,541 1 7	88,069,712 19 1	2,037,595 9 2	81,938,502 0 3	
	SUCCESSION DUTY.				
1 per Cent.	245,595 3 9	24,584,231 3 5	245,125 13 4	24,351,986 1 0	1 per Cent.
3 „	218,101 3 11	7,280,972 15 11	207,647 7 7	6,932,910 10 1	3 „
5 „	46,706 0 11	935,105 6 4	56,863 0 6	1,137,611 9 5	5 „
6 „	17,516 2 8	291,945 3 3	11,016 18 0	183,788 12 5	6 „
10 „	204,984 6 11	2,050,753 0 10	169,527 13 4	1,696,146 10 3	10 „
	732,902 18 2	35,143,007 9 9	690,180 12 9	34,302,443 3 2	

ASSESSED TAXES.

AN ACCOUNT of the ARTICLES charged to the ASSESSED TAXES in the Years ended 5th April 1867 and 1868, and the AMOUNT of DUTY thereon.

	YEAR ended 5th April 1867.		YEAR ended 5th April 1868.	
	No. of Articles charged.	Amount of Duty.	No. of Articles charged.	Amount of Duty.
		£ s. d.		£ s. d.
Houses, at 9*d.* in the £	424,415	807,461 13 1	450,679	866,912 6 1¾
Ditto, 6*d.* ditto	240,083	277,716 1 0½	250,028	294,194 7 2½
Servants	273,936	234,596 5 0	279,836	239,538 12 0
Carriages:				
With four Wheels, drawn by two or more Horses	33,292	113,938 2 6	34,039	116,595 10 0
Ditto ditto by one Horse	83,030	151,620 10 0	86,002	157,397 0 0
With less than four wheels, drawn by two or more Horses	287	568 0 0	197	383 0 0
Ditto ditto by one Horse	183,577	129,583 12 6	188,788	132,950 17 6
Used by common Carriers	6,922	11,763 6 8	6,963	11,845 0 0
Horses:				
Exceeding thirteen hands, used for riding and drawing Carriages chargeable with Duty	194,958	204,705 18 0	198,859	208,801 19 0
Used by Farmers, Clergymen, Surgeons, &c.	137,974	72,436 7 0	138,603	72,766 11 6
Exceeding thirteen hands, used in trade	231,060	121,306 10 0	236,114	123,959 17 0
Not exceeding 13 hands	87,718	39,673 4 0	90,791	41,197 5 6
Dogs	445,656	267,174 0 0	439,423	153,708 9 0
Horse Dealers	1,204	17,366 5 0	1,256	18,053 15 0
Hair Powder	847	995 4 6	853	1,002 5 6
Armorial Bearings	57,541	68,429 11 11	59,190	70,063 8 4
		2,519,334 11 2½		2,509,370 3 8½

The "Amount of Duty" is not that actually paid, but the amount due for the number of articles charged.

INCOME TAX.

AMOUNT of PROPERTY and INCOME charged under each SCHEDULE of the INCOME TAX ACT for the Years ended 5th April 1867 and 1868, and the AMOUNT of DUTY thereon.

	Amount of Property and Income charged in				Amount of Duty charged.	
	England.	Scotland.	Ireland.	United Kingdom.		
	Year ended 5th April 1867.					
	£	£	£	£	£	
Schedule A. - -	100,546,389	11,842,035	12,861,281	125,249,705	2,087,236	Schedule A.
„ B. - -	28,763,148	3,823,840	2,969,264	35,556,252	282,536	„ B.
„ C. - -	32,525,160	—	1,115,280	33,640,440	560,674	„ C.
„ D. - -	135,504,680	15,644,661	7,054,716	158,204,057	2,636,583	„ D.
„ E. - -	19,336,702	1,088,602	1,267,144	21,692,448	361,466	„ E.
Total - -	316,676,079	32,399,138	25,267,685	374,342,902	5,928,495	Total.
	Year ended 5th April 1868.					
Schedule A. - -	107,092,692	12,349,152	12,831,865	132,273,709	2,754,273	Schedule A.
„ B. - -	30,533,981	4,050,360	3,010,211	37,594,552	373,691	„ B.
„ C. - -	32,565,408	—	1,124,160	33,689,568	701,866	„ C.
„ D. - -	138,279,874	15,518,064	7,180,733	160,978,671	3,353,447	„ D.
„ E. - -	19,590,518	1,139,829	1,275,519	22,005,866	458,091	„ E.
Total - -	328,062,473	33,057,405	25,422,488	386,542,366	7,641,368	Total.

EXTRACTS from a REPORT of the PRINCIPAL of the LABORATORY.

"In submitting my Report for the year ended March 31st last, I would first draw attention to the fact that the number of samples examined has been larger than for several years past. Although this increase in the business, resulting principally from the large seizures of tobacco in Ireland, taxed the resources of the department to the utmost, it is gratifying to be able to state that the work was performed in a satisfactory manner, and that in those cases where the services of professional gentlemen outside the department were called in the results of our analyses were in every instance confirmed.

"I stated in my last report that the Laboratory had received an accession to its duties in having to examine for the Board of Trade the lime and lemon juice, and the spirit intended for fortifying the same, for the Merchant Navy at the port of London. That the work has been satisfactorily executed may be inferred from the fact that, at the request of the Board of Trade, the inspection of the whole of the juice intended for the supply of the Merchant Navy of the United Kingdom was transferred to this Laboratory from the 1st of July 1869. The advantage of having the whole of the juice examined in one laboratory cannot be doubted, as such a system will not only ensure more uniformity in the method of analysis, but afford greater security for the supply of good wholesome juice.

"During the year 80 cases have been attended by the assistants to give evidence on behalf of the Crown. In two instances the cases were dismissed, but not, however, from any failure in the scientific evidence, while in the remaining ones penalties were imposed amounting together to 3,985*l*.

"There has been an increase in the importation of glucose from the continent, the number of samples examined having been 222 in the past, as against 189 in the previous year.

"In the manufacture of home-made glucose a very large increase has taken place, the number of samples having been 199, representing 16,676 cwts., as compared with 27 samples and 2,642 cwts. in the year 1867. This increase is, I believe, partly due to the continued high price of malt, and partly to a change which the Board sanctioned in the mode of charging the duty. Previous to this change the practice had been to charge the duty upon home-made glucose according to its value as a gravity-producing

material; but, as the system of charging the duty upon a similar article imported from the continent was founded upon its saccharine value, and the lower rate of duty charged when its sugar value fell between two of the standard rates, it was felt to be only just to place the home manufacturer on an equal footing with the foreigner by assimilating our method of charging the duty to that adopted by the Customs.

"Ten samples of "Hambro' Sherry" have been examined, of which two were found to be spurious.

"The total number of samples examined for the customs has been 1,693 as compared with 1,790 in the year 1867.

"Twenty-two Examiners have received the usual course of instruction, making a total of 264 such officers who have been taught the readiest modes of detecting common forms of adulteration.

"The anticipations which I held out in my last report as to the creditable manner in which I expected the students then under training would acquit themselves at their final examination were fully realized. The whole of the six took first class certificates, and four of them obtained nearly the maximum number of marks. Three young officers are at present undergoing the usual course of study, and their progress up to the present time has been very satisfactory."

TOBACCO.

"The large seizures of tobacco made in Ireland shortly after the close of the last financial year, together with a seizure of equal magnitude subsequently made in England, have, as already mentioned, materially augmented the work of the department. The total number of tobacco samples examined has been 1591 as contrasted with 186 in the year 1867. The samples consisted of 1553 from the Excise, and 38 from the Customs. Of the former 1484 or 95·5 per cent. were adulterated, the adulterants being wheat and rice starches, starch paste, liquorice, sugar, logwood, and lampblack. Of the latter, 28 were for the purpose of checking the stocks of traders who manufacture cavendish and negrohead in bond; and of the remaining 10, 2 or 20 per cent. were adulterated, the prohibited ingredients being sugar and liquorice.

"Sixty-one samples of cavendish have been found adulterated with liquorice, ranging in amount from 1 to 50 per cent. Not one of these, however, was believed to be of British manufacture, but all of them had probably been introduced into the country by sailors in the way mentioned in my last report.

"The Board are aware that in the large seizures made in Ireland the adulterant used was starch. The use of this material affords another illustration of the ingenuity of manufacturers in fixing upon a new adulterant when compelled to discontinue others which had become well known. Starch being tasteless, and when coloured with tobacco juice undistinguishable to the naked eye, can only be detected by the aid of a good microscope, and consequently the use of adulterants of that character can only be effectually suppressed by periodical inspections by experienced chemical officers.

"During the recent inspections it was discovered that a practice prevailed in Ireland, and also, but to a smaller extent, in England, of colouring roll tobacco with lampblack, logwood, ink, &c. The use of such articles does not materially increase the weight of the tobacco, but several manufacturers who complied with the law and made a genuine article complained of the practice, and justly alleged that by the use of colouring matter a cheap leaf tobacco could be made up to look equally as well as other tobacco made from leaf costing 1½*d.* to 2*d.* per lb. more and to which colouring materials had not been added. It was therefore felt that to place two classes of manufacturers on an equal footing it was necessary either that the practice should be generally permitted or the law strictly enforced. As it was known that the use of colouring matter was sometimes made a cover for the introduction of other adulterants, the latter alternative was felt to be the only one consistent with the security of the revenue, and which was therefore adopted.

"As will be seen from the following table, there is again an increase in the quantity of tobacco cleared for home consumption; but, though this is the case, it will be observed that, contrary to what had been the rule prior to 1866, the increase in the consumption since that time has only been in the ratio of the population, thus leaving the amount consumed per head stationary. This may, I think, be regarded as evidence that the practice of smoking has received a check by the commercial depression which has prevailed throughout the country for the last three years.

Year.	Total population of Great Britain, and approximately of Ireland.	Pounds weight of Tobacco cleared for consumption in the United Kingdom.	Weight of Tobacco cleared for consumption per head of the population.
			lbs. oz.
1841	26,700,000	23,096,281	0 13¾
1851	27,347,000	27,734,786	1 0¼
1861	28,887,000	35,413,846	1 3½
1863	29,195,000	37,636,240	1 4½
1864	29,349,000	38,239,521	1 4¾
1865	29,503,000	38,726,272	1 5
1866	29,935,000	40,995,161	1 5¾
1867	30,145,000	41,053,612	1 5¾
1868	30,355,000	41,280,901	1 5¾

"Sixty-eight cases of tobacco adulteration have been heard before the magistrates in various parts of the United Kingdom, and penalties to the amount of 3,485*l.* imposed."

TABLE showing the Number of Samples of TOBACCO analysed in the Laboratory for the years 1866, 1867, and 1868.

Year.	NUMBER OF SAMPLES.		
	Genuine.	Adulterated.	Total.
1866	133	73	206
1867	90	96	186
1868	105	1,486	1,591

SNUFF.

"The recent change in the law whereby the percentage of lime and magnesia which may be present in snuffs was limited to 13 per cent. has produced a marked improvement in the character of the high-dried snuffs manufactured in Ireland; and, so far as I am aware, the restriction imposed has been productive of no hardship whatever. Only one specimen forwarded for examination has been found illegal in this respect, and this was not a bonâ fide snuff, but was said to be sweepings which had received an accidental admixture of mortar from the kiln walls.

"Under this head, 39 samples have been examined, of which 28 were genuine. 4 of the 11 adulterated samples contained tonquin beans varying in amount from 30 to 60 per cent.; and it is a singular fact that this form of adulteration has been again confined to Scotland. The adulterants in the other cases include oxide of iron, alumina, and an excessive amount of sand."

TABLE showing the Number of Samples of SNUFF analysed in the Laboratory for the years 1866, 1867, and 1868.

Year.	Number of Samples.		
	Genuine.	Adulterated.	Total.
1866 - -	28	2	30
1867 - -	24	10	34
1868 - -	28	11	39

TOBACCO AND SNUFF EXPORTED ON DRAWBACK.

"The Act which regulates the repayment of the duty on the above continues to work satisfactorily, the cases in which any difference arises between the revenue and the trade being very rare.

"It may be interesting to notice the gradual, but rapid decrease which has taken place in the quantity of plain cut tobacco exported since the "Manufactured Tobacco Act of 1863" came into operation. The quantities are as follows:—

Year.	Pounds Weight of Tobacco Exported.
1863 - -	121,085
1864 - -	102,343
1865 - -	87,506
1866 - -	50,611
1867 - -	32,169
1868 - -	24,530

"I can only attribute this continual decrease to one or both of two causes, to which I have adverted in previous reports; viz., either that under the system of drawbacks in existence prior to the passing of the above-mentioned Act, by which the exporter received a rate of drawback on his tobacco irrespective of the quantity of moisture present, he obtained an advantage at the expense of the revenue; or that, under the present system, the exporter finds that, taking into account the restrictions as to the amount of sand and stalks which may be present in tobacco exported, it is safer and more profitable to grind his refuse tobacco into snuff, on the exportation of which fewer restrictions are imposed.

SAMPLES of Manufactured TOBACCO exported on Drawback for the years ended 31st March 1868 and 1869.

Description of Samples.	Number of Samples.		Pounds weight of Tobacco represented by the Samples.		Mean Per-centage of Moisture in the Samples.		Mean Amount of Drawback of Duty per Pound.	
	1868.	1869.	1868.	1869.	1868.	1869.	1868.	1869.
							s. *d.*	*s.* *d.*
Cut Tobacco - -	609	517	32,169	24,530	22·12	21·46	2 $10\frac{91}{100}$	2 $11\frac{20}{100}$
Bird's-eye - -	254	224	23,651	17,519	18·97	17·67	3 $0\frac{33}{100}$	3 $0\frac{90}{100}$
Roll - - -	35	41	24,061	26,261	36·87	38·91	2 $4\frac{30}{100}$	2 $3\frac{35}{100}$
Cavendish - -	55	52	1,487	1,175	20·64	20·48	2 $11\frac{57}{100}$	2 $11\frac{64}{100}$
Cigars - - -	8	29	871	1,730	12·50	13·44	3 $3\frac{23}{100}$	3 $2\frac{80}{100}$
Cigarettes - -	14	35	660	1,460	13·12	14·67	3 $2\frac{94}{100}$	3 $2\frac{25}{100}$
Total - -	975	898	82,899	72,675	25·30	26·65	2 $9\frac{48}{100}$	2 $8\frac{80}{100}$

"There is an increase in the mean per-centage of moisture in the tobacco exported, which is almost entirely due to the fact that the weight of roll tobacco exported is in excess of last year. In the other two important classes, viz., cut tobacco and bird's eye, there will again be seen to be a decrease in the mean per-centage of moisture; a decrease which has occurred every year since the passing of the Act.

SAMPLES of SNUFF exported on Drawback for the years ended March 31st, 1868 and 1869.

Description of Samples.	Number of Samples examined.		Pounds weight of Snuff represented by the Samples.		1868. Mean Per-centage of			1869. Mean Per-centage of			Mean Amount of Drawback of Duty per Pound.	
	1868.	1869.	1868.	1869.	Moisture.	Inorganic Matter.	Organic Matter.	Moisture.	Inorganic Matter.	Organic Matter.	1868.	1869.
											s. *d.*	*s.* *d.*
High dried -	4	2	22	17	6·14	28·02	65·84	6·42	27·54	66·04	3 0	3 $0\frac{10}{100}$
Scotch - -	53	72	9,573	13,790	17·93	25·90	56·17	17·14	26·22	56·64	2 $6\frac{70}{100}$	2 $6\frac{90}{100}$
Rappee - -	84	120	3,346	6,961	39·11	23·57	37·32	39·35	23·64	37·01	1 $8\frac{41}{100}$	1 $8\frac{25}{100}$
Other - -	315	325	260,643	246,593	14·91	25·37	59·72	13·50	27·11	59·39	2 $8\frac{64}{100}$	2 $8\frac{10}{100}$
Total -	456	519	273,584	267,361	15·31	25·37	59·32	14·36	26·97	58·67	2 $8\frac{17}{100}$	2 $8\frac{\cdot}{100}$

"A further though comparatively small decrease has taken place in the quantity of offal snuff exported. This shows, I think, that the inference I deduced in my last report from the large falling off in such snuff in the year 1867 was correct, and that it may now be expected that the quantity of offal snuff exported will be the ordinary refuse produce of the year.

"The export trade in merchantable snuffs shows symptoms of a revival, the quantity exported during

the past year being upwards of 50 per cent. larger than in 1867, and also, but not to the same extent, greater than in 1866."

COFFEE.

"Forty-two samples of coffee have been examined, of which one only was adulterated; the adulterant being sago starch, which was present to the extent of 2 per cent."

BEER.

"During the year only eight cases have occurred in which materials for adulteration have been found in the possession of brewers or publicans. The cases comprise 2 of grains of paradise, 3 of treacle, 2 of caramel and sugar, and 1 of liquorice. A conviction has resulted in every case heard, and penalties amounting together to 300*l.* have been imposed.

"The cases mentioned above are fewer in number than have occurred for some years past. The improvement is, I think, to be largely attributed to the heavy penalties imposed in cases of adulteration of beer in the year 1867, and to the moral support which the revenue officers have received in carrying out the law from the observations of magistrates who presided at the hearings."

MALT.

"The increase in the number of samples of malt is principally due to a large seizure made at a malt-roaster's in London, and to several small seizures made from brewers whom he had supplied.

"The number of samples of roasted malt for exportation has increased from 3 in 1867 to 24 last year; and it would thus appear that the Act 29 & 30 Vict. c. 64., which legalizes the repayment of duty on this article when exported, is likely to open a field for a considerable trade in this description of malt.

SAMPLES of MALT examined in the years ended March 31st, 1868 and 1869.

(Samples of Malt intended for Cattle feeding purposes are not included in this Table.)

Samples.	1868.		1869.	
	Number of Samples examined.	Mean Per-centage of ungerminated Grain in Samples.	Number of Samples examined.	Mean Per-centage of ungerminated Grain in Samples.
For remission of duty on the ground of defective germination	95	30·5	113	36·2
For exportation on drawback — Pale malt	248	2·2	393	1·5
For exportation on drawback — Roasted malt	3	4·7	24	4·7
Taken from malt roasters and brewers, and containing not more than 5 per cent. of ungerminated grain	—	—	14	2·1
Taken from malt roasters and brewers, and containing more than 5 per cent. of ungerminated grain	9	9·3	155	20·6
Examined for other objects	7	—	126	—
Total of Samples examined in 1868			825	—
" " 1867			362	—
" " 1866			685	—

"The samples examined for cattle feeding purposes have this year been reduced to 3, thus showing that the trade in malt for this purpose is almost extinct."

BEER EXPORTED ON DRAWBACK.

"Under this head there have been examined 5,637 samples representing 309,571 barrels; but as these include 164 samples and 2,447 barrels which were found disentitled to drawback, and which caused many experiments to be repeated, the total number of analyses made amounts to 5,730.

"The very low proportion of barrels disentitled to drawback in the year 1867 led me to hope that such per-centage would for the future continue very low; but in this I have been somewhat disappointed, for the per-centage has increased from ·40 in 1867 to ·79 during the past year, but it will be observed to be still considerably less than in 1866.

"The following table shows for the past three years the number of samples of beer examined, the number of barrels thereby represented, and the per-centage of barrels not entitled to the drawback claimed:—

Year.	Number of Samples examined.	Number of Barrels of Beer represented by the Samples.	Average Number of Barrels to each Sample examined.	Per-centage of the Barrels found not to be entitled to Drawback.
1866	5,915	353,320	59	1·03
1867	5,735	340,565	59	0·40
1868	5,637	309,571	54	0·79

"Nine hundred and twenty samples representing 141,081 barrels exported for the use of Her Majesty's troops in India have been examined, and in only one instance has the original gravity been found less than that declared."

NAPHTHA.

"Makers of methylated spirit being now allowed to supply themselves with naphtha, subject to its approval by the Board, I have made arrangements in this department to prevent inconvenience to the trader by delay. Every sample is examined and reported upon on the day of its receipt, unless there be reason to suspect fraud, when a more extended examination is necessary. To show the importance of this examination, I may mention that a few months ago a maker of methylated spirit forwarded to me a sample of "naphtha" said to be imported from the continent, with a request that I would inform him if it was such as would be allowed in methylation. The sample was found to contain 50 per cent. of ordinary alcohol.

"Six samples purchased as "finish" have been examined. One was found to be methylated spirit only, and all the others were deficient in gum resin.

"Only one instance has occurred of the violation of the Act forbidding the use of methylated spirit in the preparation of medicines for internal use. A sample of sweet spirits of nitre sent from one of the midland counties was found to have been prepared from methylated spirit, and an inquiry led to the detection of the wholesale maker in London.

"One hundred and fifty-four samples of wood naphtha have been examined as to their fitness for methylating purposes, all of which were approved."

LIME AND LEMON JUICE.

The number of samples of lime and lemon juice examined has amounted to 359, and of rum to 62. Of the former 47, and of the latter 7 were recommended rejection. The causes of rejection of the juice were deficiency of citric acid or of density; the presence of hydrochloric and acetic acids, dirt, excess of woody matter, and an advanced state of decomposition. One sample in particular, on which I deemed it my duty to make a special report, was found to contain but one twelfth its bulk of normal lemon juice, the remainder being water, sugar, and acetic acid. The 7 samples of rum rejected were below the required strength."

MISCELLANEOUS SAMPLES.

"Under this head there have been examined 848 samples, which include champagne cyder, raspberryade, compounds, table beer, botanic beer, medical porter, British wines, soaps, scouring crystals, finings, pepper, kirschwasser, caramel, &c. &c."

TOTAL NUMBER of SAMPLES analysed in the Laboratory in each of the years 1866, 1867, and 1868.

Description of Samples.		Number of Samples examined in 1866.	1867	1868.
Tobacco exported on drawback	For Customs	1,147	975	898
Snuff exported on drawback	For Customs	656	456	519
Wines	For Customs	11	79	10
Glucose	For Customs	316	189	222
Other	For Customs	12	22	6
Lime and lemon juice	For Board of Trade	—	—	359
Rum	For Board of Trade	—	—	62
Tobacco		206	186	1,591
Snuff		30	34	39
Beer and beer adulterants		17	34	8
Tea		1	4	3
Coffee and chicory		365	1	42
Malt		685	362	825
Beer (original gravities)		6,142	5,841	5,730
Wood spirit		170	210	154
Malt for cattle feeding		95	14	3
Miscellaneous		482	648	848
Total		10,335	9,055	11,319

PROBATE DUTY.

"COURT OF EXCHEQUER, November 1868.

BACON and others, Executors of ROBERT COBBOLD PERRY, deceased, v. THE QUEEN.

"A Father bequeathed personal property to his Son. The Son died before the Father leaving children who were alive at the Father's death. The 33d Section of the Wills Act, 1 Vict. c. 26., enacts that in such a case the bequest shall not lapse, but shall take effect as if the death of the Son had happened immediately after that of the Father, unless a contrary intention shall appear by the will. The Son left a will. Held, *that probate duty was payable by the Son's Executors upon the amount of the bequest made by the Father to the Son, as forming part of the Son's personal estate.*

JUDGMENT.

"KELLY, C.B.—In this case it appears that one Robert Perry was possessed, at the time of his making his will in 1857, of certain personal estate and effects, which he bequeathed to his son Robert Cobbold Perry. The son predeceased the father, and therefore, but for the 33d section of the Wills Act (7 Wm. 4. & 1 Vict. c. 26.), the legacy would have been a lapsed legacy. By that section, however, it is enacted that where any person, being a child or other issue of the testator to whom any real or personal estate shall be devised or bequeathed for any estate or interest not determinable at or before the death of such person, shall die in the lifetime of the testator, leaving issue, and any such issue of such person shall be living at the time of the death of the testator, such devise or bequest shall not lapse but shall take effect as if the death of such person had happened immediately after the death of the testator, unless a contrary intention shall appear by the will. Now here, Robert Cobbold Perry left issue, and accordingly his father's bequest to him took effect as if he had survived his father. But if in fact he had survived him his executors on his death would certainly have been liable to pay probate duty, and the question is whether it is not equally payable now by them. I am of opinion that it must be paid, the Wills Act having placed the deceased Robert Cobbold Perry in exactly the same position as if he had survived his father. His executors can only recover and are only entitled to the money left to him by his father under and by virtue of the will whereby they have been appointed; and in *The Attorney General v. Brunning* * it was expressly laid down that probate duty is payable on all assets, legal or equitable, recoverable by virtue of the probate. The legacy in this case, though in one sense it may be said to pass direct from Robert Perry to the legatee of Robert Cobbold Perry, still, in law must be taken to pass through Robert Cobbold Perry, and forms part of the estate which his executors became possessed of under his will. I therefore think our Judgment must be for the Crown. The language of the Wills Act clearly enacts that where the circumstances shall be as they are here, the case shall be considered the same as if the son survived the father. If Robert Cobbold Perry had survived Robert Perry this duty must have been paid, and it is in my opinion none the less payable now.

"MARTIN, B.—I am of the same opinion. The case appears to me to resemble one in which a testator is entitled to money on a contingency. Then, until that contingency has failed to happen, the executors cannot pay probate duty. Now here the contingency was the father's death. Until that occurred, the testator, Robert Cobbold Perry, was not entitled to the property bequeathed to him. But the contingency has since happened, and the property has become part of the personal estate of Robert Cobbold Perry, and as such passes to his executors to distribute under his will. It is, therefore, liable to probate duty, in my judgment, just in the same manner as if he had outlived his father.

"BRAMWELL, B.—I am of the same opinion. The construction which has been put upon the Wills Act, s. 33., and with which I agree, shows that the property vests in the personal representatives of the deceased legatee; it is, therefore, a part of his personal estate. Then it is argued that, although this is so, still the estate is not the personal estate of the deceased for probate duty purposes: I cannot see why it should not be. Take a similar case: Suppose

* 8 House of Lords Cases, 243. 30 Law J., Exch., 379.

a man dies with a debt that may be termed a desperate debt due to him. His executors are not bound to include it in the accounts of the estate. But suppose that afterwards somebody leaves a sum of money to pay it off to the creditor, and it is paid off, it would then become part of the estate of the deceased, and an augmentation of the probate duty would be made.

"The only difficulty I have felt on the question arises from the provisions of the Stamp Act, 55 G. 3. c. 184. By s. 38. an affidavit, before granting probate, is required of the "estate of the deceased;" and it might be argued that this affidavit must refer only to the then actually existing condition of things. Now no doubt a legacy such as the one in this case was not part of Robert Cobbold Perry's present estate at his death. The father might at any time have revoked his will, and therefore it can hardly be considered as money to be paid on a contingency. But there was, nevertheless, the possibility of benefit, and the benefit having actually accrued it must be taken into account. I, therefore, agree that our Judgment ought to be for the Crown.

"CHANNELL, B.—I am of the same opinion. The personal estate could at common law only have vested in Robert Cobbold Perry if he had survived his father. But the effect of the Wills Act, s. 33. is for many purposes to place a legatee who leaves issue but dies himself before the testator in the same position as if he had survived the testator, and I think that he is in the same position for the purposes of probate duty. It would be impossible, in my opinion, to hold otherwise, consistently with the authorities. Our Judgment must therefore be for the Crown."

"*Judgment for the Crown.*"

REPORT by MR. PHILLIPS on METHYLATED SPIRIT.

"Honourable Sirs,

"On the 5th March last, Mr. Dobson referred to me an article in the *Pharmaceutical Journal* for that month, in which it is stated that Mr. Macfarlan had manufactured from methylated spirit sweet spirit of nitre free from disagreeable flavour, and that he hoped to improve even upon that. Mr. Redwood observed, at the Pharmaceutical Meeting held on the 4th February last, that, if this proved to be correct, it would be unsafe to the public revenue, as 'there was no difficulty in recovering good, pure, and drinkable spirit from good and pure sweet spirit of nitre.' It may be observed, in the article in question, that Mr. Macfarlan states that he can manufacture, from methylated spirit, sweet spirit of nitre *free from disagreeable flavour*, not that he can produce it in a *pure* state; and he appears to admit that a certain portion of the nitrate of the oxide of methyl derived from the wood spirit must be present. On the other hand, Mr. Redwood seems to refer to pure sweet spirit of nitre as affording a drinkable spirit, and not to that which is simply free from disagreeable flavour.

"Before proceeding to describe the experiments made in the laboratory with a view to determine whether a potable spirit can be produced from methylated alcohol, either by the agency of nitric or hyponitrous acids, or by other means, it may be proper to remark that the sweet spirit of nitre of pharmacy consists of spirit of wine holding in solution hyponitrous ether ($C_4H_5O+NO_3$), which is a highly volatile substance, boiling at 60° and 70° Fahr. There are various methods prescribed for the production of sweet spirit of nitre, but they all depend on the action of hyponitrous acid upon alcohol, either directly or by the agency of nitric acid. When wood spirit is treated with nitric acid, an ether is not obtained homologous to hyponitrous ether, as such is not known to exist, but an ethereal liquid is produced, containing most probably nitrate of the oxide of methyl, the characters of which, however, I have examined no further than was necessary for the object of the present inquiry.

"In placing before the Board the results of my experiments, I beg respectfully to submit for inspection samples of the various products obtained, labelled and marked with letters to correspond with the descriptions given in this statement, premising that, from the tendency of sweet spirit of nitre to become acid by keeping, the samples are not so pure as when first obtained.

"As a preliminary step, sweet spirit of nitre was prepared from pure spirit of wine, both by the direct action of hyponitrous acid (NO_3) and by the agency of nitric acid; the process adopted in the former being Liebig's method for obtaining pure hyponitrous ether, the formula of the London Pharmacopœia being followed in the latter. The following are the products thus obtained:—

"Sample A.—This and the other samples were exhibited and passed round the meeting. Pure hyponitrous ether obtained by Liebig's process. This sample, from its extreme volatility, could not have been kept at ordinary temperatures, it is therefore dissolved in spirit of wine; so that the solution contains 20 per cent. of the ether, thus corresponding nearly in strength with the sweet spirit of nitre of pharmacy.

"Sample B.—Sweet spirit of nitre obtained by distilling the dilute alcohol through which the hyponitrous acid had passed in the production of sample A; 2,560 fluid grains, having a specific gravity of 879·05, were obtained from 5,000 fluid grains of alcohol, specific gravity 838·5.

"Sample C.—Sweet spirit of nitre made from pure spirit of wine by the process prescribed by the London Pharmacopœia. The specific gravity of the sample is 858·35, which is much higher than that given in the Pharmacopœia; this is owing to the alcohol which distilled over, before the nitric acid began to act, having been kept separate from the sample.

"Wood spirit of a specific gravity of 814·83 at 60° F. was then similarly treated, the products being—

"Sample D.—Obtained in the manner that Sample B was procured; 3,520 fluid grains sp. gr. 872·10, were afforded by 5,000 fluid grains of wood spirit.

"Sample E.—Formed by treating wood spirit with nitric acid in the manner prescribed by the London Pharmacopœia for the production of sweet spirit of nitre.

"The last two samples represent the ether derived from wood spirit by the processes followed in the production of sweet spirit of nitre. It will be observed that the taste and odour of this ether are much less disagreeable than those of the wood spirit from which it is derived, and that one part of it may be mixed with nine parts of pure sweet spirit of nitre without materially altering the flavour of the latter. Sample F is such a mixture.

"Sweet spirit of nitre was next produced from methylated spirit by each of the methods above named. The specimens thus obtained are scarcely distinguishable in flavour from those formed from pure alcohol, and are exactly similar to sample F. The following are samples:—

"Sample G.—Sweet spirit of nitre produced from methylated spirit in the manner that Sample B was obtained from pure spirit of wine; 2,800 fluid grains, sp. gr. 878·34, were afforded by 5,000 fluid grains of methylated spirit, sp. gr. 836·5. The sample contains a large per-centage of hyponitrous ether.

Sample H.—Sweet spirit of nitre produced from ylated spirit by the process of the London Phar- ia. Sp. gr. of the sample 852·49.

From my experiments and from a comparison of bove samples I am satisfied that sweet spirit of almost free from disagreeable flavour, can be obtained from methylated spirit; not because ood spirit can be separated, but owing to the at the derivative of that body formed by the n of the acid in the production of sweet spirit of is itself comparatively free from disagreeable ur, and in any attempt to separate alcohol from t spirit of nitre so made, wood spirit must also be inated, the resulting product being methylated t again, and not pure spirit of wine; and I am linced, not only from the results of this inquiry, from numerous experiments made by me on a er occasion, that the revenue cannot be endan- d by the manufacture of sweet spirit of nitre from ylated spirit, as I do not think that any method be devised by which a potable spirit could be uced from the article so manufactured; and I am her of opinion, that if a drinkable spirit could be vered even from pure sweet spirit of nitre, the of such spirit would be much greater than of duty-paid alcohol, and that the process could be practised for fraudulent purposes. That Mr. farlan has obtained from methylated spirit sweet it of nitre free from disagreeable flavour is pro- e, but that he has succeeded in preparing it out its being contaminated by wood spirit or some ts derivatives I do not, for the following reasons, k possible:—First, nitric and hyponitrous acids upon wood spirit with the same facility as upon hol, and the resulting compound is produced ltaneously with the sweet spirit of nitre; second, compound thus derived from wood spirit has a ing point almost identical with that of sweet spirit itre; consequently, the separation of the two sub- ces by distillation becomes very difficult, if not ossible.

It was observed, on treating methylated spirit nitric acid for the purpose of obtaining sweet it of nitre, that, before the action of the acid upon spirit took place, a large proportion of the alcohol distilled over less contaminated with wood spirit n the methylated spirit operated upon, and also ly free from hyponitrous ether. Upon this the owing experiments were made:—

"9,390 fluid grains of methylated spirit, sp. gr. 1, and 2 oz. by weight of nitric acid, sp. gr. 1420, re introduced into a retort, and the mixture cohe- ed for a period of four hours; the liquid was then tilled slowly, the object being to distil off as much possible before the violent action of the acid upon alcohol commenced. The distillates obtained were follows:—

	Fluid Grains.			
No. 1 amounted to	1,320,	having a sp. gr. of	831·45 = 59·1 o.p.	
"2 "	4,190,	" "	832·50 = 58·6	"
"3 "	1,170,	" "	846·05 = 51·5	"
"4 "	1,190,	" "	874·85 = 33·4	"
"5 "	330, chiefly dilute acid.			
	8,200			

" The first three distillates, amounting to 6,680 fluid ins, were obtained before the action of the acid on the alcohol began; the fourth distillate was eet spirit of nitre, containing a large proportion of ponitrous ether. The following are specimens of e products:—

" Sample K.—Mixture of the first three distillates tained before the action of the acid began.

" Sample L.—Sweet spirit of nitre distilled over ter the nitric acid had begun to act.

" The Sample K is much less disagreeable to the ste and smell than methylated spirit, but it is still ntaminated, and discloses an unpleasant flavour when ated. The number of fluid grains, at proof, contained in the first three distillates were 10,518; and the fluid grains, at proof, of spirit of wine used in the experiments were 13,141; showing that 80 per cent. of spirit in the state represented by Sample K had been recovered. The experiment was repeated several times with nearly the same results.

" The following attempt was made to remove the disagreeable flavour still remaining in the first three distillates. For this purpose they were mixed, half of their bulk of water added, and the liquid then distilled, the distillates being collected in two portions. The first portion (Sample M) consisted of 1,520 fluid grains, having a specific gravity of 854·10, and contained a considerable quantity of hyponitrous ether. The second portion (Sample N) amounted to 5,010 fluid grains, sp. gr. 867·75; this portion is less contaminated than Sample K, but still possesses a disagreeable flavour derived from wood spirit. When the inferior quality of Sample N is considered in conjunction with the cost of its preparation and the loss of spirit, amounting to 48 per cent., incurred in its production, it will, I think, become apparent that, even if it be deemed a potable spirit, it cannot be manufactured so as to compete in price with duty-paid alcohol; and the same remarks will, I believe, be found applicable to all other modes of procuring a potable spirit from a mixture of alcohol and wood spirit.

" Other experiments have been made. The following are samples of the products; none of which, however, are so free from disagreeable flavour as Samples K and N.

" Sample O.—Spirit (of which Sample N is a specimen) allowed to stand several hours over quicklime, and then distilled.

" Sample P.—Same spirit distilled over quicklime, then treated with potash, and re-distilled. This sample contains ammonia.

" Sample R.—Methylated spirit distilled after having been in contact with chloride of calcium for a period of twenty hours.

" Sample S.—Methylated spirit treated with hydrochloric acid, and then distilled.

" Sample T.—Methylated spirit distilled after having been in contact with *vegetable* charcoal for a period of nine days.

" Sample U.—Methylated spirit distilled after having been in contact with *animal* charcoal for a period of nine days.

" For the purpose of comparison, I also beg to submit samples of pure spirit of wine, wood spirit, and methylated spirit.

" The subject of this report is one which has long occupied my attention, and the experiments now recorded are partly supplemental to numerous others made by me on previous occasions with the same object. I have for many years been in the habit of using alcohol for laboratory purposes, and have always found that when it was once impregnated with another volatile organic body its pure flavour was extremely difficult to restore; most probably owing to the great power which alcohol has of dissolving and retaining those subtile and hitherto imponderable matters to which many substances owe their characteristic flavour, and of which but little as yet is known. It may be possible that, as a laboratory experiment and irrespective of expense, alcohol, which is pure to all the tests of chemistry, may be obtained from methylated spirit; but I know from experience that the senses of taste and smell are far more effective than such tests in detecting the minute yet disagreeable contaminations in question, for a specimen of alcohol may, as far as we have the means of determining, have the true boiling point and specific gravity, and when analysed may yield the exact proportions of carbon, hydrogen, and oxygen, and yet to the senses be palpably impure, and therefore unsaleable as a drinkable spirit.

" I am, &c.

" (Signed) G. Phillips, S. G., Ex^r."

" April 1858.

EXTRACT from the FIFTH REPORT of the COMMISSIONERS of INQUIRY into the EXCISE REVENUE arising in IRELAND, page 18.—No. 405, 30th May 1823.

"Aware also of the degree in which the influence of the landed proprietors may be exerted to check illicit distillation among their tenants, and having, from the evidence before us, ascertained that the exertions of several proprietors in Scotland and Ireland have succeeded in that object, by their not suffering persons known to be engaged in illicit distillation to continue in the occupation of land under them, we recommend that legal provision be made to give power to the lessor, both in Ireland and Scotland, to avoid the lease of any person holding immediately under him, in case of the conviction of such lessee before any competent tribunal of the offence of being engaged in illicit distillation.

"From this power given to the lessor a degree of responsibility will fairly attach to him; for, if he allow the offender to remain, he must either be supposed to have reason to confide in his better conduct for the future, or to be giving deliberate countenance to a breach of the law; this responsibility may be further enforced if circumstances should hereafter appear to the Legislature to render it necessary."

EXTRACT from the REPORT of Messrs. PLUNKETT and RYAN, upon the STATE of the REVENUE POLICE FORCE in IRELAND, dated 31st March 1834, page 70. Appendix to Seventh Report of Commissioners of Excise Inquiry.

"In the detailed reports of each station it will be found that in very few instances the landlords have been known to interfere to prevent distillation on their estates, and that in most cases, particularly in the west of Ireland, it is the principal means by which the tenants make up the extravagant demands for their rents. In every instance where a landlord has been known to set his face against illicit distillation it is discontinued; we mean, by setting his face against it, punishing his tenants by dispossessing them of their land, driving them for their rents, or, as the Earl of Farnham does, binding them in their leases, under a severe penalty, not to distill illicitly, and enforcing that penalty when they transgress. This is what we conceive to be setting their faces against illicit distillation, and not merely the nominal discountenance of the practice, either by lecturing their tenants, or disapproving of their conduct, when detected in their illicit traffic.

"In the one case the landlords show and exercise their power — in the other, they but deprecate a practice which brings them in their rents, and which they have not the slightest intention of assisting the Government to prevent. There are also many instances in which magistrates privately cry out against illicit distillation, but in their judicial capacity strain every nerve, and sometimes go beyond the law of doubt, to acquit the smuggler. It is in the power of every landed proprietor to prevent distillation on his estate if he pleases; witness the estates of the Marquis of Sligo, the Earl of Farnham, Sir Edward Hayes, and Sir Charles Style, Bart., the Drapers Company, and the Mercers Company. Sir Charles Style, when he found even his personal interference in the destruction of the illicit matter fail, would not allow the smugglers on his estates to cut turf, and thus succeeded in his object."

REDEMPTION and PURCHASE of LAND TAX.

"Under the Act 38 Geo. 3. cap. 64. a benefit of preference was reserved to persons in possession of or having an interest in the property for redeeming the Land Tax charged thereon, to the exclusion of strangers, during a limited period therein mentioned; which benefit of preference was extended from time to time by subsequent Statutes until after the passing of the Act 42 Geo. 3. cap. 116., under which Act it ultimately ceased in June 1803, from which period the Commissioners for executing the Act were empowered to contract for the sale of the Land Tax not redeemed to any other persons desirous of purchasing the same, for a consideration not less than that which was payable by redemptioners; but the proposals of such persons were subject to competition by any other persons disposed to offer a higher price for the Land Tax, and the Commissioners were authorized to contract for the sale of the Land Tax to the person offering the highest price for the same within the period of fourteen days. Upon the completion and registry of the contract the purchaser became entitled, under the provisions of the 154th section of the Act, to a fee-farm rent, equal in amount to the Land Tax purchased, free of all charges and deductions, to be issuing out of the property whereon the Land Tax was charged, with priority of security thereon over every other incumbrance, and with all powers and remedies for the recovery thereof as landlords by law have for the recovery of rents reserved upon leases. Notwithstanding these advantages, and the further right which the holders of such fee-farm rents would acquire of voting for Members of Parliament, the power given to strangers for purchasing Land Tax (probably from having been little known) was not exercised to any considerable extent, as the total number of contracts entered into for that purpose is only 2,073. This power has now ceased, by virtue of a recent Act of Parliament.

"The administration of the Acts for the redemption and sale of the Land Tax was originally intrusted to Commissioners appointed under the Royal Sign Manual in the several counties, by whom all contracts were executed; and all sales, mortgages, or grants by corporations and companies, or other persons, under the powers given by the Acts for raising money by such means to redeem Land Tax, were subject to the consent and approbation of those Commissioners until the passing of the Act 39 Geo. 3. cap. 21., by which the authority vested in them, so far as regarded sales by bodies politic or corporate, or companies, was repealed, and a separate Board of Commissioners was appointed by Letters Patent under the Great Seal for authorizing and directing such sales. The powers of these Commissioners were afterwards extended to the direction of all mortgages or grants by bodies politic or corpo-

...ies, or companies, and of all sales, &c. by feoffees or trustees for charitable or other public purposes under the authority of the Acts.

"By the Statute 46 Geo. 3. cap. 133, and various subsequent Acts, the last-mentioned Commissioners were empowered, during certain limited periods, to direct the examination and discharge of the Land Tax charged upon the lands, tenements, and hereditaments belonging to livings and other ecclesiastical benefices or charitable institutions the income whereof did not exceed 150*l.* per annum, without payment of any consideration. The powers expired on 10th July 1817.

"The authority of the Commissioners appointed under the Sign Manual, in other matters, continued in force until the passing of the Act 53 Geo. 3. cap. 123, under which Statute the commission granted to them was revoked, and the powers previously exercised by them became vested in the Commissioners for the Affairs of Taxes for the time being. By an Act of the present reign (1 & 2 Vict. cap. 58.) the powers and authorities previously exercised by the Commissioners appointed under the Great Seal were vested in the Lords of the Treasury for the time being.

"Various modifications of the terms for redeeming and purchasing Land Tax have taken place from time to time since the passing of the first Act. Under that Statute the consideration required was so much stock in the Three per Cent. Consolidated or Reduced Bank Annuities as would yield a dividend exceeding the amount of the Land Tax by one tenth part thereof, but a provision was introduced in a subsequent Act for permitting persons to redeem Land Tax not exceeding 25*l.* per annum by payment to the Receiver General of the county of a sum of money sufficient to purchase the amount of the stock required according to the current price of such stock.

"These terms were continued by the Act 42 Geo. 3. cap. 116., and were applicable to all contracts entered into prior to the passing of the Act 53 Geo. 3. cap. 123. Under that Act the option of redeeming by a money payment was extended to contracts for any amount of Land Tax. The same Act also for a limited period (which was extended by subsequent Acts till the 24th June 1818) authorized the redemption of the Land Tax charged on messuages and premises not exceeding in extent one fourth of an acre, for a consideration in money at eighteen years' purchase on the amount of the Land Tax, and empowered persons in the actual possession of tenements or hereditaments, or entitled to the rents thereof, to contract at any time before the 25th of March 1815 for the redemption of their Land Tax, if not exceeding 10*l.* per annum, by payment of an additional assessment equal to such Land Tax for a term of 18 years certain, or until such additional assessments being placed to one account and invested, as directed by the Act, in the purchase of Three per Cent. Annuities, together with the accruing dividends thereon, should produce a dividend exceeding the amount of the Land Tax redeemed by one tenth thereof. But very few persons availed themselves of the power of redeeming upon the last-mentioned terms.

"Corporations and others entitled to the patronage of livings were empowered by a subsequent Act (57 G. 3. cap. 100.) to contract for the redemption of the Land Tax charged thereon by transfer of stock sufficient to produce a dividend equal in amount to the Land Tax redeemed. No further alterations were made in the terms for redeeming Land Tax until the passing of the Act 16 & 17 Vict. cap. 74., under which Act a reduction of 17½ per cent. was made in the amount of the consideration previously required.

"An Act was passed in the same session, cap. 11., the first section of which restricted the redemption and purchase of Land Tax to persons having an estate or interest in the lands or hereditaments whereon the Land Tax is charged, and the second section enacted that upon the completion of any contract entered into for the redemption of the Land Tax, and upon transfer or payment of the consideration, the messuages, lands, tenements, and hereditaments comprised therein shall be wholly freed and exonerated from the Land Tax, and from any yearly term, rent, or rentcharge in respect of any consideration for such contract. But as under the previous Acts corporate bodies, and persons having a limited interest, redeeming the Land Tax, were entitled to a rentcharge, annuity, or interest in respect of such Land Tax, and as the last-mentioned enactment would have debarred any such corporate bodies and persons thereafter redeeming Land Tax from a similar right; the second section of cap. 11. was repealed by the Act 19 & 20 Vict. cap. 80.

"The business relating to the redemption and purchase of Land Tax is executed in this department, under the superintendence of the officer acting as Registrar of Land Tax for the time being, as well as business relating to sales, mortgages, or grants under the powers of the Acts. All contracts, deeds of sale, &c. are registered at length in books kept for the purpose, from which records office copies are supplied to the public from time to time as required for the purposes of evidence.

"The total number of contracts entered into for the redemption and purchase of Land Tax is 147,206. The number of certificates granted under the authority before mentioned for exonerating the lands and hereditaments of small livings and charitable institutions is 3,195, and the Land Tax exonerated under such certificates amounts to 8,804*l.* 3*s.* 7*d.*

"The following table shows the progress made in the redemption and purchase of the Land Tax from the passing of the first Act in 1798 to the present time. The total amount is 800,397*l.*

Year.	Amount Redeemed and Purchased.	Year.	Amount Redeemed and Purchased.	Year.	Amount Redeemed and Purchased.	Year.	Amount Redeemed and Purchased.	Year.	Amount Redeemed and Purchased.
	£		£		£		£		£
1798 }	435,888	1813	6,987	1827	1,848	1841	1,242	1855	2,728
1799 }		1814	10,605	1828	1,497	1842	657	1856	1,724
1800	40,418	1815	5,127	1829	1,143	1843	566	1857	2,398
1801	33,287	1816	3,485	1830	1,134	1844	1,049	1858	2,951
1802	16,470	1817	3,235	1831	1,593	1845	766	1859	1,717
1803	55,819	1818	4,299	1832	902	1846	763	1860	1,635
1804	16,748	1819	2,802	1833	1,277	1847	1,382	1861	2,522
1805	12,915	1820	2,241	1834	705	1848	1,179	1862	1,878
1806	12,993	1821	2,231	1835	952	1849	589	1863	1,648
1807	9,293	1822	2,153	1836	959	1850	995	1864	2,969
1808	6,619	1823	1,588	1837	990	1851	900	1865	3,408
1809	6,550	1824	1,690	1838	2,520	1852	1,457	1866	6,010
1810	7,324	1825	1,210	1839	3,395	1853	7,814	1867	3,616
1811	7,472	1826	1,864	1840	1,159	1854	2,893	1868	2,051
1812	11,554								

INCOME TAX.

EXTRACT from the FINANCIAL STATEMENT of the CHANCELLOR OF THE EXCHEQUER (Mr. Gladstone) in the HOUSE OF COMMONS on the 18th of April 1853.

"Now, it is said that gross inequality is the characteristic of the tax, and that it ought not to be levied, that it is unjust to levy it, upon precarious and realized income alike. What income is precarious, and what income is realized? Income derived from trade would, I presume, be called precarious; and, without wishing to anticipate the judgment of the Committee, I may probably assume that this is their opinion. Now, I beg the Committee to observe that, after all, the main question is between land and trade. Everything else, in respect of bulk and magnitude, forms but a mere outlier and appendage to this, the main question. Land and houses, we find, pay an income tax of 2,400,000*l.*, and trade pays 1,800,000*l.*; between them they pay three fourths of the whole tax. It is, therefore, evident that the justice of the present relations between land and trade must go a considerable way, I do not say the whole way, towards the solution of the great question whether the tax is, in the main, a just tax or not.

"Let us look now at the case, as it stands between land with houses on the one side, and trade on the other; and, if the Committee will do me the favour to follow me in the estimate I am about to enter upon, it shall be my endeavour to place the matter before them in as clear a light as possible. My first object is to show the amount of tax really paid by land. When persons say that realized and precarious incomes ought not to pay the same rates, and that therefore the tax should be reconstructed, they forget to inquire whether at the present moment realized and precarious incomes as represented by land and houses on the one hand, and by trades on the other, do or do not pay the same rates. Let us, in the first place, see at what rate land and houses pay. Land pays in the gross 7*d.* in the pound upon an income not assessed by the possessors of the property, but by a standard independent of them; and this sum is paid without any deduction worth mentioning in respect of the difference between gross and net income. It is obvious that, in order to estimate how much land and houses really pay, we must deduct the whole of the difference between the gross and the net income. Nay, we must do more than this, because the owners of land and houses are not the only persons beneficially interested in this description of property; there remain behind a large body of mortgagers, incumbrancers, and life-renters, who, although they pay 7*d.* in the pound on their share of the proceeds of lands and houses, do not pay anything towards making up the difference between gross and net receipts.

"In the estimate I am about to submit to the Committee, I have been guided by inquiries which every member of it is as capable of making as I am. I can only say, that this estimate has been framed in a spirit of moderation, and tested, as well as the case admitted, by reference to persons most familiar with the subject. About 80,000,000*l.*, the gross income of land and houses, pays the tax. At 7*d.* in the pound, this gives, in round numbers, 2,333,000*l.* What are the deductions which ought to be allowed for the difference between gross and net income—I will not say according to an arbitrary standard of equity, but, if we should break up the present scheme and construct a new one, what should we be called on, and of course I must say, what should we in justice be compelled, to allow on this score? In Scotland, among the difference between gross and net income of lands, one class are known by the designation of "public burdens." We have no analogous phrase in England; but we have heavy deductions, perhaps on the whole not less heavy than in Scotland, from gross rental. The first great item is the large charge for repairs; and under this head I include all repairs for buildings, fences, and such drains as are not kept by the tenant. Repairs constitute a large charge upon land; but as regards houses it is still larger. You must allow for insurance; and also for law charges, without which it is impossible to conduct business connected with landed property and houses. You must allow, I will not say all the cost of management, but as much of it as you allow to a merchant under Schedule D—you must allow for clerks, sub-agents, ground-bailiffs, offices, stationery, receipts, and so forth. You must allow for arrears of rent; and you must likewise allow for what are called abatements of rent, which are a real deduction from income. How much shall we allow under these heads? What is the gross deduction we must make from the income of 80,000,000*l.* supposed to be received by the owners of land and houses? I take it at 16 per cent. I do not think this an unfair estimate; I am certain that it is, in some instances, a very low one. If 16 per cent. be a fair deduction, it is evident we should reduce the 80,000,000*l.*, subjected to a tax of 7*d.* in the pound, by the sum of 12,800,000*l.*, which is actually expended before the income reaches the pocket of the owner; and, therefore, we have arrived at this point, that we have now got instead of 80,000,000*l.* of income, only 67,200,000*l.*, and this reduced amount pays a tax amounting to 2,333,000*l.*

"Then I come to another question, upon which I must again resort to conjectural estimate. What is a fair estimate to make of the total amount of charges on land and houses, all over the kingdom, in respect not only of mortgages, but of settlements, and all other arrangements of that kind? I estimate that one fourth part of the gross income derived from land and houses goes into the pockets, not of persons beneficially interested in them, properly speaking, but into those of mortgagees, annuitants, and others who receive under settlements. If that be so, then it appears that the owners of land and houses do not receive 67,200,000*l.*; but from that sum you must deduct the fourth part of 80,000,000*l.*, which reduces their income to 47,200,000*l.* This sum of 47,200,000*l.* is, then, the net receipt of those beneficially interested in land and houses. But you will justly say that the incumbrancers, who receive the 20,000,000*l.*, pay the Income-tax. Well, let us see what their quota amounts to. Sevenpence in the pound on 20,000,000*l.* gives 583,000*l.* Deduct this sum from the 2,333,000*l.* paid by the owners of land and houses, and the sum of 1,750,000*l.* will be left; so that this is the amount actually paid on an income of 47,200,000*l.* Now if hon. members will take the trouble to apply the figures I have stated they will find the result to be this—that the sum of 9*d.* in the pound at a net income of 47,200,000*l.* would amount to 1,732,500*l.*; and that, consequently, under the law as it now stands, the income derived from land and houses is taxed at the rate, not of 7*d.*, but 9*d.* in the pound. Then, what I want to know is this; supposing there to be a *primâ facie* case for breaking up the Income-tax on the ground of inequality between the two classes of payers, namely, the owners of land and houses, and those engaged in trades, do you, on the whole, think that if a difference had to be made between the two classes, the difference ought to be greater than that which now exists? I do not raise the question

whether there ought to be any difference whatever between the two classes; or whether the income of [illegible] is not the just and proper object of a tax intended to provide for the services of the year; I pass that question by; but I show you that, according to a rational estimate, land, if taken together with houses, at this very time pays 9*d.* and trade 7*d.* in the pound; and I ask any moderate man whether, if we were now about to establish a different rate of payment between the two classes, he would think of making the difference greater than exists at this moment.

"In December last the right hon. Gentleman opposite (Mr. Disraeli) proposed that realized income should pay a tax of 7*d.*, and precarious income one of 5¼*d.* Now, if any one will have the kindness to compare my figures with the right hon. Gentleman's proposal, it will be found that, within a small fraction of a farthing, the rates paid by the two classes of income are at present equivalent to 7*d.* and 5¼*d.* If we break up the present Income-tax, it must be for some object. If that object be to relieve trade at the expense of land and houses, it is well that those, who may be about to sanction that purpose, should consider where they are to begin in fixing the proportions of the payments to be made by different classes, and where they are to end. If it be desired to settle the question according to the views which have impressed themselves on the minds of many moderate and intelligent men, according to the view taken by the right hon. Gentleman opposite, and by my hon. Friend the Member for Wiltshire in the Committee which sat upon this subject—namely, by making land pay about four, and precarious income about three—then I say that object is already accomplished, for the payments of the two classes bear that proportion to each other at this moment.

"But let us go further in the consideration of this deeply-important question. It is commonly stated, that though we cannot do justice to each individual, we may do justice as between classes; and that for this purpose we must take an average of each class within itself. Now, I question the doctrine of those who propose to do justice between the various kinds of income by establishing averages for each class within itself. This is not the course advocated by the hon. Member for Montrose. The hon. Member is always consistent, and always manful; when he sees a difficulty in his path he takes no pains to get out of the way. His instinctive sense of fairness, and scorn of artifice, leads him, in his attempts to reform the Income-tax, into difficulties, which a man acting as a tactician would avoid. He says, fairly appraise the property or income of each individual. But the common notion is, that incomes should be classed in averages. In the name of reason and common sense, I ask how those who demand either equality, or an approach to it, can obtain it by averaging classes of income? Look at annuities. The tables give the value of female life at 15 years of age at about 25 years' purchase; but go upwards to 70 or 75 years of age, and the value of the life is only five years' purchase; yet you propose to average these dissimilar cases—to bring up the value of five years' purchase, and bring down the value of the 25 years' purchase, to a common standard. What possible average can these interests admit of? A life of 25 years' purchase is five times the value of one of five years' purchase. Will it be any consolation to the life of five years' purchase when called on to pay three times as much as he ought on the principles of the reformers of the tax to pay, that the life of 25 years' purchase pays only one half as much as he should do? Still more absurd would be the attempt to average trades. Many trades are worth 25 years' purchase. I venture to say, that if the matter be closely investigated, it will be found that many trades are better, on the whole, than perpetuities, and for this reason, that trade affords opportunities for providing for children and relations such as no other property presents. Let us, however, state the case moderately, and say that some trades are worth 25 years' purchase; there are others not worth more than five, four, or three years' purchase, and how are you to average the interest of a trade worth three, and another worth 25 years' purchase? I must enter my protest against this averaging of classes, as a mode of what is called doing justice in the matter of the Income-tax.

"There is another topic, of a somewhat painful nature, connected with this branch of the subject, to which I must briefly allude. We have seen that land pays 7*d.* in the pound; according to a standard of value which does not depend on the will or testimony of its owner. Trade, on the other hand, pays 7*d.* in the pound; and this poundage assessed by each trader on himself. I have no doubt that, in the majority of instances, the returns of our traders are fairly and honourably made. There are many cases, in trade, in which it is a matter of extreme difficulty to know what return to make, what really is chargeable as profit; and I believe that in not unfrequent cases the doubt is solved by the honourable trader against himself, and that he returns his profits greater than they really are. Let it not be supposed that I am going to impute to the trading classes of England generally the conduct which is pursued by some individuals. I am going to state an extreme case. It is an example, not of what has been generally done, but of what can be, and has occasionally been done upon the scale I am going to show, and of what I fear on a smaller scale is often done. I will mention no names; I will violate no confidence; but I will state what happened lately in a great town, where a new street was to be built. The persons who lived and carried on business in the old street, which was pulled down to make way for the new one, had been charged at a certain amount to the Income-tax. They had also, of course, made returns at a certain amount under the Income-tax. When the new street came to be built, they very properly claimed compensation for the loss of their business. The amount had to be assessed by a jury. Without wearying the Committee with details, I will state the amount of compensation which these persons—in number 28—claimed; the amount awarded them by the jury, which may be taken as, on the whole, an approximation to the real value; and the amount at which they returned their profits under the Income-tax. Were I to descend to individual cases, it would be almost impossible adequately to describe the partly ludicrous and partly shameful aspect which they assume. I will therefore deal with the matter generally, and say that 28 persons in all claimed the sum of 48,159*l.* as compensation for their profits for a single year. The amount of compensation awarded by the jury was 26,973*l.*, or a little more than half what was claimed. But what was the amount at which they had returned their profits for assessment to the Income-tax? They claimed 48,000*l.*; they got from the jury nearly 27,000*l.*; but the return of profits for assessment to the Income-tax which they separately made had amounted only to 9,000*l.*

"I deeply regret that the great body of honourable men, who have made the name of British commerce famous throughout the earth, and that less even for its energy than for its truthfulness, should be degraded by association with persons who could perpetrate frauds like these. But at the same time frauds of this kind, and in many other cases, do exist; they are inseparable from the character of the impost, human nature remaining as it is; and it is impossible, when you are called upon to consider the question of the re-adjustment of the tax, wholly to dismiss them from consideration.

"Now, Sir, I leave this part of the question with the proposition, which I think will hardly be controverted, that as regards the state of the case between land and trade, reserving other cases for separate consideration, there is no sufficient ground to attempt the reconstruction of the Income-tax.

"I have three other cases still to consider; and first I will take the case of Schedule E, which contains

the payments that are derived from the incomes of the salaried servants of the public. I think that no class of persons is, in point of fact, now included in Schedule E, with the exception of persons connected with the Bank of England, who may not be called, in one sense or another, public servants. Some of them may be servants of local or separate authorities, as for instance, of the East India Company, but they are, I think, all public servants, and they are generally servants of Her Majesty's Government.

"With respect to the case of these public salaries, I think it is scarcely possible to distinguish between such incomes and life incomes. As they are usually held almost for life, with retirements in prospect, their durability is little inferior to that of life incomes; and their inferiority, in respect of durability, is upon the whole compensated by this,—that they are usually progressive incomes, while life incomes are usually fixed. It is impossible, I think, for any dispassionate man, under these circumstances, to draw a distinction between the case of salaries and that of life incomes, for the purpose of the Income-tax. With regard to remissions upon salaries, the case seems to be argued rather high both ways. At present there is a movement among the civil servants of the Crown for a change in regard to their superannuation funds, which would amount to an increase of salary. The tide has but lately turned; for it is not very long since the right hon. Member for Oxfordshire (Mr. Henley) made a motion in this House (and, unless I am much mistaken, he all but carried it) for reducing salaries of this description wholesale, by no less than 10 per cent. If the right hon. Gentleman thinks that such salaries ought to be reduced by 10 per cent., I would suggest that it would be better to reduce them by a little less than 10 per cent., rather than break up the Income-tax on this account; in any case I think I shall carry general assent when I say it would be much better to deal with public salaries, if they are to be dealt with, by a separate arrangement, than to make them the occasion of an attempt to perform an operation on the Income-tax, which, up to this time, all those who have been responsible for our finances—if we except the right hon. Gentleman opposite—have unanimously declared to be impossible and absurd.

"Now, Sir, I come to what is supposed to be the sore place of the Income-tax—Schedule C; and when the Committee have heard what I have to say, I will fearlessly appeal to their love of justice, and put it to them whether Schedule C, even if it stood alone, is not rather a reason why they should not break up the Income-tax, than why they should do so. I know this is a bold challenge; but wait and see, whether I will not make good my position. In the first instance, I will read to the Committee a testimony that has come from across the Atlantic, simply in order to impress upon them the conviction that, when we approach Schedule C, we begin to tread upon very delicate ground. We wrote to the United States to ascertain what was done in that country, where taxes of this nature are levied, with respect to the public stocks or funds; and I have here a short letter, signed by Mr. Everett, dated 'Department of State, Washington, February 10, 1853,' in which he says:—

"'Sir,—I have the honour to acknowledge the receipt of your note of the 9th instant, inquiring, by direction of Her Majesty's Principal Secretary of State for Foreign Affairs, whether the public debt of the United States is subject to Property or Income-tax in the hands of those who hold the stock, and also whether, in the Acts authorizing the contracting of the debts, any provision was made, exempting them from taxation.

"'In reply, I have the honour to inform you, that there is nothing in the constitution of the United States, or in the laws creating the public debt, which prohibits this Government from levying a tax on that debt; the Governments of the respective States, however, can levy no such tax, as this would be an act impairing the obligation of a contract, which is expressly forbidden by the Federal constitution.'

"It appears to me, upon a fair review of the case, that we must set out with this doctrine admitted on all hands; that we are bound to give some rational construction to those words in the Loan Acts, which provide that the public dividends shall be paid 'free of all taxes and charges whatsoever.' I think we are bound to give them a rational construction. Mr. Pitt thought the rational construction to give to them was, that you should not look at all to the nature of the source, but that you should consider the dividends, simply in relation to the receiver as so much income. I am bound to say that I think Mr. Pitt's construction of the pledge was the safest and the wisest. It has, at any rate, been acted upon for more than 50 years, and under it the great bulk of the public debt has either been borrowed or reborrowed. I do not mean now to dwell upon the difficulties you might have, in the case of these Acts, in proceeding at this time to impose a new construction of the contract, after a former one has so long prevailed; but what I do beg you to acknowledge is, that there is only one other construction, in any sense rational, that could be given to the words in the Loan Acts; and it is this, that we are entitled to look, if we choose, not at the mere amount of annual income, but at the durability of the income, as tested by the price of the income when it is sold. I will suppose, then, the proposition now is, that we should reconstruct the Income-tax, in order that we may levy the tax upon something like what is called the capitalised value of the income.

"Considering the circumstances under which the Income-tax was first imposed, and the circumstances under which that change is now suggested, I never can believe that it would be adopted by a British Parliament. Observe not only the effect which it would have upon the interest of the fundholders, but above all the light in which it exhibits the dealings of the State with them. When Mr. Pitt imposed the Income-tax he said to those persons, 'We have nothing 'to do with capitalised value or with price in the 'market; we can look to nothing but what you 'receive from year to year.' At that time, when the fundholder was taxed upon his income from year to year, what was the capitalised value of his income? About 16 years purchase. That was not far from the average capitalised value of the fundholder's income for 17 years of the Income-tax, until the conclusion of peace. Suppose your new doctrines had been in vogue then, the fundholder would have paid only one half of what he did pay; and shall I be told that, after adopting a construction most unfavourable at the moment to the fundholder, and after taxing him, and taxing him too at the rate of 10 per cent., on the full value of his income for 17 years, when he could only have got 16 years' purchase for his property in the market, England and the English Parliament will now turn round upon that man in the manner suggested, at a time when, owing mainly to the general confidence in your strict good faith towards the public creditor, the value of his property has risen to 33 years' purchase? If you now determine that the capitalised value of the fundholder's income ought to be taxed, I say that you inflicted the grossest wrong upon him in the time of the war. When he then consented to pay 10 per cent. upon the value of his income, he had confidence that peace would be restored, that his income would become more valuable, that faith would be observed with him—I mean faith according to the common principles of equity and justice—and that no advantage would be taken of that rise in value. But if the British Parliament sets the example of establishing in time of war, when funds are low, the doctrine that you have nothing to do with capitalised income, and then in time of peace, when the funds are high, sets up the opposite doctrine, I will not merely say that the character of this nation will not stand as in the time of your fathers it has stood, but I warn you that you must abandon from henceforth the idea of taking the lead among all the borrowers of the world, and that you must prepare

a vital change in your relations with those who e hitherto trusted you.

There are persons who say, 'We ought to tax comes at different rates, according as they proceed om property, or from skill.' In fact, they would ce industrious incomes on the one side, and lazy mes on the other. Now, in my opinion, a great may be said in favour of that doctrine, but ve the effect it must have with regard to the lic creditor. The landholder must exert himself h respect to his land, the householder as to his se; and the mortgagee must either look out him- , or pay his lawyer for looking out, to ascertain safety of the investment proposed for his money; I do not believe there is any income which is per- ly and entirely a lazy income, except the income he fundholder.

If that were so, the fundholder would enjoy an ire pre-eminence in taxation, and the degree of t pre-eminence it would rest with you to fix. I our the sense of justice of my hon. friend the mber for Montrose, and of those gentlemen, the uaries, who have recommended the fundamental onstruction of this tax, and who do fairly adopt l abide by the durability of incomes. If they had de their proposals in 1798, I do not know that the dholders would have had much reason to com- in; but, on the contrary, I believe that, upon the ole, they would have been gainers. I think, how- r, that the proposal of the actuaries is unsound in nciple. I conceive that it is unsound in principle levy the revenue of the country in substance by a upon its property; for I think that income is, the main, the proper basis of taxation. I do not an, however, to push that doctrine to extremes; I undoubtedly should say, if we have a Property- at all, in substitution for the Income-tax, let us ve a good and honest Property-tax, such as the uaries propose. Unfortunately, these gentlemen ve the plan which they recommend entirely to emselves, for no one has ever been found to propose in this House, or, as far as I know, elsewhere. In t, nobody will propose that plan, for every one ows it is a mathematical speculation put upon per, but not a project to be submitted to an assem- of men whose bounden duty it is to provide by actical means for the constantly recurring wants d services of the country.

"The project of the actuaries, then, I pass by; cause while it is of all plans of Income-tax reform e most self-consistent, it is also—I will not say the ost impossible, for that would be a solecism—but is placed the furthest beyond the reach even of agination, as a possible measure.

"Now, I will request the Committee to go yet rther with me into the consideration of one more int with regard to the Funds, which I take to be ghly practical in its character, and which I beg to mmend to their particular attention. I have used ery means in my power to analyze the manner in hich the Funds are held. It is, however, a matter great difficulty. In old times there was a very neral belief in the appearances of hobgoblins, and ow throughout the country you may here and there d those who have a somewhat analogous concep- on of an awful being they call the fundholder, whom ey picture to their imaginations as an iron-hearted eature, rolling in wealth, and living in worthless dolence upon the toil and sweat of his countrymen; t it is very difficult to find out whether the exist- ace of this monster is a fact or a fiction.

"I cannot obtain a complete analysis of the manner which the Funds are held. The State, as we know, as no information upon the subject. The Bank of ngland, which pays the dividends, knows only one rcumstance; and that is, whether the dividend is aid to a joint account or a sole account. Now, a very markable change has been taking place of late years the manner in which the Funds are held. About 5 years ago the Funds were chiefly held in sole ccounts by individuals; and I think you may, upon the whole, take it nearly for granted that the sole accounts indicate—but I speak in the presence of practical authorities, who can correct me if I mislead you—absolute property, at least with some few exceptions. So lately, then, as 1838, much more than one half of the stocks were held in sole accounts, and therefore represented absolute property. But mark the change that has taken place. At present the case is reversed. The whole amount of stock held in sole accounts is at the present moment 280,000,000*l.*, and out of that amount about 60,000,000*l.* represents the incomes of persons who are exempt from the Income-tax by reason of their incomes being under 150*l.* a year. There is, therefore, a sum of about 220,000,000*l.* held by persons who may be considered as holding perpetuities in the Funds, and whom the reformers of the Income-tax would regard as entitled to the distinction of pre-eminent taxation under that tax. Now, the amount held in joint accounts was, in February 1852, 427,000,000*l.*, and I have no doubt that it is at this time much more. One third of the Funds, upon the whole, are held in sole accounts, and two-thirds in joint accounts.

"Now, what do these joint accounts mean? I will tell you very nearly what they mean. These joint accounts may be divided, I believe, into five classes, one or other of which may be taken as comprehending very nearly the whole. In the first place, the joint accounts include a large class of charities, and among them I reckon the great account of the Commissioners of the National Debt for Savings Banks, amounting to 33,000,000*l.* These sums are all by law exempt from Income-tax. Then, in the second place, we have the Chancery and Bankruptcy accounts, amounting to between 50,000,000*l.* and 60,000,000*l.* I do not imagine that it is the desire of this Committee, or of the reformers of the Income-tax, to lay upon the moneys locked up in Chancery and Bankruptcy an exceptional tax. A third class which enters into the joint accounts is made up of those cases in which English firms—particularly banking firms, but other firms also—hold large sums of money on account of foreigners. I imagine that, although Englishmen who have investments in the Funds more commonly hold them in their own names, it is very common for foreigners to have stock held in the names of banking or mercantile correspondents.

"It has been a popular doctrine to tax the foreigner; but I think that no person in this House would wish to tax the foreigner in this particular form. It has been a long contested question with respect to Income-tax in England, whether the foreigner is not entitled to exemption altogether. The late Sir Robert Peel subjected him to equal taxation in 1842, but even that proposal was strongly resisted; and I am persuaded every Member of this House will agree, that it would be very impolitic to lay an exceptional tax of this kind upon the foreigner.

"The fourth class interested in joint accounts, and a very large class too, is the class indicated by life interests less than perpetuity. When Mr. Horsman made a proposal with reference to the Income-tax in 1848, one of his main arguments was founded on the absurdity of taxing life interests at the same rate at which perpetuities are taxed. Of late the Income-tax reformers have had much less compassion for the life-interest men, and few of them have seemed to regard their case at all. My opinion is, that, if the Income-tax were reconstructed, it would be very difficult to shut out the class having life-interests from the benefit of a reduced rate, if you introduce the distinction of rate; but surely it would be intolerable to raise the tax upon the Funds, as far as regards that large portion of holders who have a mere life interest.

"The fifth class interested in joint accounts consists of trading companies and associations holding funded property. Now, are you to lay an exceptional tax upon the capital of persons so engaged in trade? I should say that it is very much better to leave English trade where it is, paying 7*d.* in the pound, in the place of 9*d.* paid by land and houses, and with the power of

investing money in the Funds when it is convenient for purposes of banking, or for other trades, without the fear of exceptional taxation, than to break up the whole system, and sconce the trader in Schedule C, that you may reimburse him by exceptions in Schedule D. Thus, then, Sir, the strongest case urged for the reconstruction of the tax is the case of Schedule C; but in Schedule C, against 220,000,000*l.* held by persons in their own right, you have 430,000,000*l.* not held by persons in their own right as mere individual property; and when you have established your exceptional tax against the Funds, your very next step must be to exempt the whole of this 430,000,000*l.* Well, Sir, that is the sum of what I have to say upon Schedule C.

"I shall now touch very briefly upon the remaining case of Schedule D; that is to say of Schedule D as respects the professions. I have made it my business, Sir, to ascertain what proportion of the whole payment under Schedule D proceeds from professional persons; and I have found that, including certain amphibious classes, it is about 300,000*l.*, or rather more than one twentieth part of the whole Income-tax; but there are several persons who are returned as professional persons who, for the purpose of a new classification of the Income-tax, must be considered as traders,—such as auctioneers, house agents, and army agents. The country surgeon frequently combines with his profession the trade and capital of a druggist and apothecary. Solicitors, again, in many places are, to no small extent, considerable capitalists; their capital is invested in their trade, and the Income-tax must be paid upon it as it would upon capital invested in any other trade. Taking these mixed cases out, the net sum, that may be said to be paid by the professions, is about 250,000*l.*, which is about one twenty-second part of the whole Income-tax.

"I do not at all deny that the case of professional men appeals to our sympathies. In my opinion, it is one of the reasons which indicates that the tax ought to be a temporary tax; but I hope the Committee will pause before it rushes to the conclusion that upon account of the case of professional men—for I think I have in some degree disposed of the other cases—they will proceed to such a labour,—I will not call it a Herculean labour, because a Herculean labour means a labour that Hercules could accomplish, and this I am persuaded he could not,—but to such a labour, as that of breaking up and reconstructing the Income-tax.

"It would be a pity to find yourselves compelled to break up the Income-tax on account of those whose case is so limited, in comparison to the whole range of the tax, that they only pay one twenty-second part of the amount. But then you may say, 'Why not 'exempt them altogether; if they form so limited a 'part of the whole body of tax-payers, why not give 'them a favour?' And there is a great deal in point of feeling to recommend that course; as there also is to recommend many things in this world of ours, upon examination of which you find insuperable obstacles in the way of your giving scope to it.

"I will tell you why you cannot exempt professional incomes without breaking the scheme of the tax. In the first place, there are the auctioneers, house agents, army agents, and others I have referred to, now nestling within the class of the professions, and whom you would have to dislodge from that class, but with each of whom there would be considerable difficulty if there were an attempt to exclude them from benefits to which persons in the position of professional men were to be entitled.

"Again, you would have great difficulty in knowing what to do with the clergy. Your feeling would tend with equal force both ways. You would think it extremely offensive to reconstruct the Income-tax on behalf of professional men, and yet to make the clergyman with 150*l.* or 200*l.* a year pay the higher rate. But if you let him into the favoured category, I am not so sure that you would be pleased to extend the same favour to the dean and the bishop. You would find extreme difficulty there; but there a other and more serious difficulties than these.

"Some persons holding salaried offices, not publ servants, now charged in Schedule D, have certai a much worse tenure and an inferior interest in th incomes, than professional men. Above all, there what I warned you of in respect to averaging t supposed value of the income of classes. A lar class of retail traders have an interest in their trad much inferior to that of professional men. The shops, and trades, and businesses change hands muc quicker. They are creatures of to-day, gone to-morrow; and professional men as a class, putting aside the exceptional case of sickness, are permanence itself compared with a certain and a very numerous portion of the smaller class of traders.

"I must warn the Committee, likewise, that they will find the greatest difficulty when they come to consider, in the midst of this process of breaking up the Income-tax, the case of the life annuitants. Let me for a moment put it to you who these people are. Professional persons, at all events, are men, are being charged by the Almighty with the care of wives and children, and, generally, endowed with a capacity to discharge that duty. But when you come to life annuitants, you then deal with the desolate widow, with the orphan daughter; with defenceless woman, whose right it is to expect at your hands justice, tenderness, and protection. Are their incomes precarious, or are they not? I will take some lady who has been bred in the lap of luxury, and who then, upon the death of her parent, finds herself with the interest of 5,000*l.* or 6,000*l.* to live upon for the remainder of her days. I want to know whether that income is or is not to be subjected to the higher tax as an income from realized property? And will you then tell me that upon the daughter and the widow you will lay that exceptional tax, and yet talk of doing justice, because you put the higher tax upon them, in order that you may put a lower tax upon your bankers and brewers, and upon your physicians and lawyers? I make my appeal to you as men upon this point. I am convinced, whether the views of the present Government be right or wrong, whether our propositions meet your approbation or whether they do not, that you never will consent to draw that distinction in favour of the great and energetic commerce of this country, and against the pittances on which the great portion of these women must subsist.

"Sir, the unparalleled indulgence of the Committee has brought me nearly to the close of this portion of the subject, and there is but one more point in connexion with it to which I need refer. It is commonly supposed that it is either some crotchet of an individual, or the general laziness and inattention of official persons to their duties, that prevents their giving effect to the wishes which many gentlemen laudably entertain, to see these inequalities of the Income-tax, which I do not deny, removed by a reconstruction. But I will point out the kind of difficulty in which you find yourselves involved when you set about that work; for I can truly and fairly say,—and I think if I do not command credit for it as an individual, yet that the characters of my colleagues will demand full credit for them,—I can truly and fairly say, that it has been our most earnest desire, if we could with justice have attained that object, to consult the public feeling in regard to the proposition which we might have to make about the Income-tax.

"We have, therefore, studiously and laboriously turned over the question again and again, and have put it, I believe, in every light in which it is capable of being viewed. And now I will just give you a specimen of the way in which, when you set about a reconstruction of this tax, you find yourselves involved. I will suppose that, if the Income-tax is differentiated, you will extend the favour to what are called the terminable annuities. The terminable annuities expire in 1860, and they have always been thought to afford the most favourable case—the case

...ly selected for argument by way of illustration ... those who wish to break up the Income-tax. ...rse, they will get the benefit of it. They are ... so many years' purchase, and no more; and ... tell exactly how much of the annuity in each ...represents interest, and how much capital. You ...ence, then, by exempting the terminable annui... Is that all? By no means. What do you do ... Government life annuitants? Must you not ...pt them also? Is not their case substantially ...ame with the others? A man lays out money ...n annuity for his life. Although the term of his ...s uncertain, such an annuity has just as fixed a ... in London as an annuity of the expiry of which ... fix the date. On the same principle, therefore, ... must exempt the Government life annuitants, as ... have done the terminable annuitants. But, if you ...at, you cannot think of anything so monstrous ...xing other interests for life, or for a term perhaps ...than life upon leasehold properties. How will ... be able to tax a man who has, suppose, a lease on ...h he has paid a heavy fine, and of which there ... term of five or ten years unexpired? The great ... of the interest in the property is not his, but the ... lord's, the reversioner's; and you must evidently ... to the holder of such a lease, therefore, a share ... the proposed exemption. Then I must again ...nd you of the class holding life interests in the Funds. You cannot draw a distinction between life interests in the Funds, and life interests in leaseholds. They must help to swell the goodly company of exemptions. After them come those who hold jointures and other annuities upon land. Certainly a life annuity in the Funds is one thing, and a life annuity upon land is another; but the life interest of the individual is alike in both cases. When you have got those in, what will you do with life renters, with the possessors of entailed estates, to which the successor may be a second cousin, living in the East Indies, whom his predecessors may never have seen, and in whom he has no interest? This may, I fear, be tedious to the Committee, but the questions with which I am dealing are practical questions. They are a small sample of the practical questions, all of which must be faced if we are to reform the Income-tax. I do not say that there are no distinctions between these different parties. There are distinctions between each of them. But what I say is this, that when you come to define those distinctions, and to try to make them the broad ground upon which you take your stand, and say, 'Here you will be exempt—there 'you will pay the exceptional tax,' there is not one of the classes I have mentioned, with respect to which you will find it possible to fix it as the limit of the intended operation."

Life Insurance and Benevolent Fund.

The want of some provision for the widows and ...ans of deceased Officers and others employed in ... Excise department had been long felt, and efforts ... been made from time to time to establish a fund ... would supply that want, but without success, ...il the year 1844, when an arrangement was made ...h the Atlas Insurance Company, who undertook ...rant policies of life assurance at certain rates, on ...dition that the premiums were collected free of ...ge on the company. The Board, feeling an interest ...n undertaking so likely to encourage provident ...its among their Officers, directed the Collectors of ...ise to receive the premiums from the parties holding ...icies. The premiums are transmitted to the Atlas ...pany. The number of policies in force is 1,857, ...l the amount insured is 401,575.

In the following year there was established in ...nexion with the Atlas Company a fund denomi...ed the Excise Benevolent Fund, the object of ...ich is to provide annuities for the widows and ...hans of those assurers who assign the bonuses on their policies to the fund, and to assist superannuated Officers in paying their premiums.

In 1849, on the consolidation of the Board of Excise with that of Stamps and Taxes, the benefits of the fund were extended by Act of Parliament, 12 & 13 Vict. c. 58. to all persons in the service of the Board of Inland Revenue.

The annuities were originally 5 per cent. upon the sum insured, but in the year 1857 it was found necessary to reduce the rate to 3 per cent. In consequence, however, of the successful progress of the fund the rate was again raised to 4 per cent. in the year 1864, at which it still remains.

When the annuities were reduced in the year 1857 to 3 per cent., it was resolved to establish an auxiliary fund, "For the purpose of increasing to "5 per cent. the annuities of those widows whose "husbands should subscribe at the rate of 5*s.* per "annum for every 100*l.* insured." The fund in aid was established accordingly in the year 1858.

Mutual Guarantee Fund.

There being reason to believe that collectors, and ...ers, who are required to give security by bond for ... faithful discharge of their duties, have frequently ...eat difficulty in obtaining sufficient sureties, and ...at there is also much difficulty in ascertaining the ...fficiency of persons proposed as sureties; the Board ...ve had under consideration a proposal to introduce ...system of mutual guarantee, with a paid up Fund ...10,000*l.*; and having consented to adopt that ...an:—

Ordered,

That a Mutual Guarantee Fund of 10,000*l.* be ...tablished under the following regulations:—

1st. That personal bond, in such amount as shall ... required by the regulations of the service for the ... being, be given by each Collector, Surveying ...ral Examiner, Supervisor, Collector's Clerk, and ... person authorized to receive Revenue Money; ...d that, in case of default, such bond be put in suit ...st the defaulter.

2d. That the contributions to the Fund be from—

Collectors - - -	50*l.*	each,
Surveying General Examiners -	30*l.*	
Supervisors - - -	10*l.*	
Collectors' Clerks - - -	10*l.*	

and other persons in such amount as the Board may direct; and that Collectors' Clerks be in future, required each to give Bond to the Crown in the sum of 1,000*l.*, which Bond is in no manner to impair the responsibility, as heretofore, of their Collectors for them.

3d. That the contributions of persons at present in the service, be paid by two equal instalments; the first at the sittings for the ensuing second collecting round, the last at the sittings for the next fourth collecting round.—That all future contributors pay in like manner the required sum by two equal instalments, the first within three, and the last within six months after their appointment to their office.

4th. That the money so raised be invested in Government securities, in the name of the Chairman

of the Board, under the title of "The Inland Revenue Guarantee Fund," and be held by the Board for the purpose of making good to the Crown any loss occasioned by the act or default of any contributor in such cases as are expressed in the conditions of the personal bonds. That the minute of the Board be conclusive evidence of the fact and extent of the loss in each case, and sufficient authority for the Chairman of the Board to sell so much of the stock as shall be necessary to raise the sum specified in the Board's minute; but the demand of the Crown shall not in any case exceed the amount of loss sustained, nor the sum for which, under the regulations of the service for the time, personal bond shall have been required.

5th. That in the event of the fund being reduced below 10,000*l.* by any claim for loss, each individual be called upon to contribute his proportion of the sum required to replace the amount withdrawn.

16th February 1852.

6th. That the interest, from time to time, be appropriated to the purchase of additional stock; and on the retirement or death of any contributor, the sum then at his credit, including interest, be paid to him or his legal representative; and that, in order to avoid the sale of stock for the purpose of making such payments, a deposit account for 500*l.* be kept in a convenient bank, in the name of the Secretary to the Board.

7th. That the existing bonds remain in force until the last instalment shall have been paid, when the Board will direct them to be given up to the Officers.

It is further ORDERED,

That each Collector at the sittings specified receive the required sum from the contributors in his Collection, and at the close of the sitting make out a list of the contributors, and forward it to the Board, remitting the sum received on account of the fund to the Receiver General of Inland Revenue.

For convenience of reference we give a list of the principal financial members of successive Governments from the date of Sir Robert Peel's Administration in 1841.

FIRST LORDS OF THE TREASURY.

1841, Sept. 3rd.	Sir Robert Peel, Bart.
1846, July 1st.	Lord John Russell.
1852, Feb. 27th.	Earl of Derby.
„ Dec. 28th.	Earl of Aberdeen.
1855, Feb. 8th.	Viscount Palmerston.
1858, Feb. 26th.	Earl of Derby.
1859, June 18th.	Viscount Palmerston.
1865, Nov. 3rd.	Earl Russell.
1866, July 6th.	Earl of Derby.
1868, March 3rd.	Right Hon. Benjamin Disraeli.
„ Dec. 9th.	Right Hon. William Ewart Gladstone.

CHANCELLORS OF THE EXCHEQUER.

1841, Sept. 3rd.	Right Hon. Henry Goulburn.
1846, July 6th.	Right Hon. Sir Charles Wood, Bart.
1852, Feb. 27th.	Right Hon. Benjamin Disraeli.
„ Dec. 28th.	Right Hon. William Ewart Gladstone.
1855, March 8th.	Right Hon. Sir George C. Lewis, Bart.
1858, Feb. 26th.	Right Hon. Benjamin Disraeli.
1859, June 18th.	Right Hon. William Ewart Gladstone.
1866, July 6th.	Right Hon. Benjamin Disraeli.
1868, March 3rd.	Right Hon. G. Ward Hunt,
„ Dec. 9th.	Right Hon. Robert Lowe.

FINANCIAL SECRETARIES TO THE TREASURY.

1841, Sept. 3rd.	Sir George Clerk, Bart.
1845, Feb. 5th.	Edward Cardwell, Esq.
1846, July 6th.	John Parker, Esq.
1850, July 5th.	George Cornewall Lewis, Esq.
1852, Feb. 27th.	George Alexander Hamilton, Esq.
„ Dec. 28th.	James Wilson, Esq.
1858, Feb. 26th.	George Alexander Hamilton, Esq.
1859, Feb. 10th.	Sir Stafford Henry Northcote, Bart.
„ June 18th.	Samuel Laing, Esq.
1860, Oct. 21st.	Right Hon. Frederick Peel.
1865, Aug. 22nd.	Hugh Culling Eardley Childers, Esq.
1866, July 6th.	George Ward Hunt, Esq.
1868, March 6th.	P. Sclater Booth, Esq.
1868, Dec.	Acton Smee Ayrton, Esq.
1869, Dec.	Right Hon. James Stansfeld.

A Statement of the Establishments of Stamps and Taxes previous and subsequent to the Consolidation of those Departments in 1834.

		Amount of Salaries.			Amount of Salaries.			Amount of Salaries.
	Stamps.	£		Taxes.	£		Stamps and Taxes.	£
1	Commissioner (including additional allowances as Chairman, attending the Treasury, and in lieu of official residence).	2,000	1	Commissioner (including additional allowances as Chairman, attending the Treasury, and in lieu of official residence).	1,900	1	Chairman	1,600
1	Commissioner (including additional allowance as Deputy Chairman).	1,400				1	Deputy Chairman	2,000
3	Commissioners	3,000	3	Commissioners	3,000	4	Commissioners	4,000
1	Secretary	800	1	Secretary	1,500	1	Secretary	1,000
8	Clerks	1,730	1	Assistant Secretary	700	1	Chief Clerk	600
			28	Clerks	5,013	16	Clerks	3,170
			5	Extra Clerks	439			
1	Inspector General	600				1	Inspector General	600
5	Inspectors, 1st Class	750				5	Inspectors, 1st Class	750
5	Inspectors, 2d Class	600				5	Inspectors, 2d Class	600
4	Inspectors, 3d Class	400				3	Inspectors, 3d Class	300
4	Inspectors, 4th Class	320				1	Inspector, 4th Class	80
1	Inspector, Scotland	140						
2	Solicitors, England and Ireland	2,400	1	Solicitor, England	1,500	1	Solicitor	1,400
1	Solicitor, Scotland	1,000	1	Solicitor, Scotland	2,500	1	Solicitor, Scotland	1,000
						1	Solicitor, Ireland	1,200
1	Assistant Solicitor, Scotland	400						
1	Solicitor for Legacy Duties, Scotland	500				1	Solicitor for Legacy Duties, Scotland	500
9	Clerks	1,900	7	Clerks	1,260	18	Clerks	4,157
1	Receiver General, England	800	1	Receiver General	1,200	1	Receiver General	1,200
1	Receiver General, Scotland	200	1	Receiver General, Scotland	500	1	Receiver General, Ireland	300
14	Clerks	2,660	3	Clerks	780	1	Receiver General, Scotland	250
2	Billmen	190				13	Clerks	2,130
1	Head distributor, Scotland	900						
6	Clerks	940						
1	Accountant and Comptroller General, England.	800	1	Comptroller of Accounts	900	1	Accountant and Comptroller General	800
1	Comptroller General, Ireland	1,000	1	Registrar and Sub-Registrar of Land Tax.	150	1	Comptroller General, Scotland	1,000
1	Comptroller General, Scotland	700	1	Comptroller General, Scotland	690	1	Comptroller General, Ireland	1,000
			1	Assistant do. Scotland	400			
24	Clerks	4,430	5	Clerks	720	30	Clerks	5,535
						1	Registrar of Fire Insurance	450
						2	Clerks	250
2	Registrars of Warrants	350				2	Registrars of Warrants	350
4	Clerks	460				4	Clerks	470
1	Examiner of spoiled Stamps	300				1	Examiner of spoiled Stamps	300
3	Clerks	390				3	Clerks	380
1	Registrar and distributor of Attorneys' Certificates.	200				1	Registrar of Licences	200
2	Clerks	220				3	Clerks	330
1	Distributor of Sea Policy Stamps	300				1	Distributor of Sea Policy Stamps	300
2	Clerks	250				3	Clerks	365
2	Messengers	120						
1	Comptroller of Legacy Duties	1,000				1	Comptroller of Legacy Duties	1,000
1	Deputy and Solicitor	600				1	Deputy Comptroller of Legacy Duties.	600
48	Clerks	9,450				48	Clerks	9,585
1	Will Sorter	100				1	Will Sorter	100
3	Messengers and Porters	180						
2	Registrars of Newspapers	400				2	Registrars of Newspapers	400
2	Assistants	180				1	Sub-Registrar	100
1	Sub-Registrar of Pamphlets	100				2	Assistants	200
1	Distributor of Medicine Labels, and Entering Clerk of Cards and Dice.	200				1	Assessor of State Carriage Duties	350
1	Clerk	90				1	Comptroller	250
1	Assessor of Stage Carriage Duties	350				6	Clerks	670
5	Clerks	590				3	Warehouse Keepers	850
1	Comptroller	250				10	Clerks	1,300
1	Clerk	110				6	Tellers	510
3	Warehouse Keepers	850				5	Packers	425
9	Assistants	1,170				2	Supervisors of Stampers	550
6	Tellers	525				1	Assistant	200
5	Packers	405				2	Superintendents of Stamping Tables	240
2	Supervisors of Stampers	550	1	Office Keeper and Head Messenger	180	61	Stampers	5,120
1	Assistant	200	1	Messenger	70	1	Rolling Press Clerk	120
2	Superintendents of Stamping Tables	240	4	Porters	392	36	Rolling Press Printers	3,280
60	Stampers	5,040				1	Office Keeper and Messenger	150
1	Rolling Press Clerk	120	2	Housekeepers	145	9	Messengers	600
37	Rolling Press Printers	3,350				3	Porters	160
2	Porters	120				9	Watchmen	325
1	Chamber Keeper to the Board	80	3	Inspectors General of Taxes	1,800	2	House Keepers	150
4	Messengers	290	17	Receiving Inspectors	8,500			
1	Door Porter	65	2	Inspectors of Taxes	800	16	Charwomen	400
5	Watchmen	310				3	Inspectors General of Taxes	1,800
2	House Keepers	150	2	Exchequer Inspectors, Scotland	440	17	Receiving Inspectors	8,500
1	Fire-lighter	40	6	Inspectors of Taxes, Scotland	1,050	6	Inspectors of Taxes, Scotland	1,050
14	Charwomen	350	270	Surveyors	26,220	2	Exchequer Inspectors, Scotland	440
						2	Inspectors of Taxes, England	800
						270	Surveyors	26,220
343		£ 60,605	370		62,749	662		£ 105,012
			343		60,605			
	Two Establishments		713		123,354			
	United Establishments		662		105,012			
	Saving in Number		51	Saving in Expense £	18,342			

A Statement of the Establishment of Excise and Stamps and Taxes, previous and subsequent to the Consolidation of those Departments as the Inland Revenue in 1849.

Establishment on 1st January 1849.		Rate of Salary.	Amount of Salaries.	Establishment on 1st January 1849.		Rate of Salary.	Amount of Salaries.	Consolidated Establishment on 1st January 1851.		Rate of Salary.	Amount of Salaries.	Consolidated Establishment on 1st January 1851.		Rate of Salary.	Amount of Salaries.
	Excise.	£	£		Stamps and Taxes.	£	£		Inland Revenue.	£	£		Inland Revenue—*continued*.	£	£
1	Chairman	2,000	2,000	1	Chairman	1,600	1,600	1	Chairman	—	2,000	1	Inspector General	—	900
1	Deputy Chairman	1,500	1,500	1	Deputy Chairman	2,000	2,000	1	Deputy Chairman	—	2,000	1	Assistant Inspector General	—	600
5	Commissioners	1,200	6,000	3	Commissioners	1,000	3,000	1	Commissioner	—	1,500	14	Clerks	—	2,020
								5	Commissioners	1,200	6,000	3	Inspectors of Stamps	—	280
1	Secretary	1,500	1,500	1	Secretary	1,500	1,500	1	Secretary	—	1,600	2	Registrars of Warrants	—	350
1	Under Secretary	800	800	1	Assistant Secretary	900	900	1	Assistant	—	1,100	4	Clerks	—	520
1	Assistant Secretary	550	550						Under Secretary	—	800	1	Registrar of Fire Insurances	—	400
								1	Assistant Secretary	—	550	12	Clerks	—	1,500
21	Clerks	—	4,500	26	Clerks	—	4,983	46	Clerks	—	9,785	1	Examiner of Spoiled Stamps	—	500
2	Correspondents	510	1,020					2	Correspondents	—	1,030	4	Clerks	—	660
17	Clerks	—	2,795					17	Clerks	—	3,100	1	Registrar of Licences	—	400
1	Solicitor, England	2,000	2,000	1	Solicitor, England	1,500	1,500	1	Solicitor, England	—	2,000	5	Clerks	—	760
1	Solicitor, Ireland	1,500	1,500	1	Solicitor, Ireland	2,000	2,000	1	Solicitor, Ireland	—	1,600	1	Distributor of Sea Policy Stamps	—	300
				1	Solicitor, Scotland	1,000	1,000	2	Assistants, England	1,000	2,000	3	Clerks	—	365
1	Assistant Solicitor	1,000	1,000	2	Assistants	—	1,250	39	Clerks	—	8,271	1	Comptroller of Legacy Duties	—	1,200
14	Clerks	—	3,420	25	Clerks	—	4,321	1	Registrar of Summary Court	—	200	1	Chief Clerk	—	450
1	Registrar of Summary Court	200	200					1	Clerk	—	110	55	Clerks	—	10,870
1	Clerk	110	110					1	Receiver General, England	—	1,000	2	Will Sorters	—	220
1	Receiver General	800	800	1	Receiver General, England	1,200	1,200	1	Receiver General, Ireland	—	300	2	Registrars of Newspapers	—	400
				1	Receiver General, Ireland	300	300	1	Chief Clerk	—	550	2	Clerks	—	320
				1	Receiver General, Scotland	300	300	16	Clerks	—	2,565				
				1	Chief Clerk	—	550	1	Accountant and Controller General, England.	—	1,000				
2	Clerks	—	725	15	Clerks	—	1,965					3	Warehouse Keepers	—	90
2	Cashiers	—	430	1	Comptroller General, England	—	1,000	1	Comptroller General, Scotland	—	1,400	10	Clerks	—	1,200
1	Accountant General	800	800	1	Comptroller General, Scotland	—	1,000	1	Comptroller General, Ireland	—	800	6	Tellers	—	510
				1	Comptroller General, Ireland	—	1,000	1	Assistant	—	700	7	Packers	—	510
5	Principal Accountants	500	2,500	1	Assistant	500	500	3	Principal Accountants	—	1,500	1	Assistant Supervisor of Stampers	—	200
9	Accountants	—	2,825									2	Superintendents of Stamping Tables	120	240
14	Assistant Accountants	—	3,200					71	Clerks	—	13,595	1	Rolling Press Clerk	—	120
9	Clerks	—	1,170	36	Clerks	—	6,020					63	Stampers	—	5,220
1	Comptroller and Auditor General	1,200	1,200									44	Rolling Press Printers	—	3,850
1	Assistant Comptroller and Auditor General.	500	500									2	Inspectors of Taxes of the London District.	500	1,000
8	Clerks	—	1,500	2	Office Keeper and Housekeeper	—	200	1	Storekeeper	300	300	4	Clerks	—	600
1	Storekeeper	300	300	18	Messengers	—	1,165	5	Clerks	—	640	8	Inspectors of Taxes, England	500	4,000
5	Clerks	—	640	9	Watchmen and Porters	—	554	4	Porters	—	295	8	Inspectors of Taxes, Scotland	—	2,200
4	Porters	—	295	16	Charwomen	25	400	1	Inspector of Permits	—	200	174	Surveyors	—	38,900
1	Inspector of Permit Paper	200	200					3	Assistants	—	375	89	Supernumerary Surveyors	—	11,000
2	Assistants	—	260					5	Permit Examiners	100	500	3	Special Commissioners of Income Tax.	600	1,800
1	Chief Permit Examiner	150	150					6	Binders and Sewers	—	260				
11	Permit Examiners	—	1,050	1	Inspector General	900	900	3	Warehouse Keepers	—	646	18	Clerks	—	2,000
3	Warehouse-keepers	—	646	1	Assistant Inspector General	600	600	8	Assistants	—	993	2	Messengers	—	112
8	Assistants	—	973	14	Clerks	—	2,020	3	Office Keepers and Housekeeper	—	360				
1	Office Keeper	160	160	4	Inspectors of Stamps	—	380	3	Doorkeepers and Letterman	100	300				
3	Doorkeepers and Letterman	100	300	2	Registrars of Warrants	—	350	24	Messengers	—	1,700				
7	Messengers	—	541	4	Clerks	—	520	16	Watchmen and Porters	—	875				
11	Watchmen, &c.	50	550	1	Registrar of Fire Insurances	400	400	16	Charwomen	25	400				
10	Fire-lighters	60	600	12	Clerks	—	1,505	10	Fire-lighters	60	600				
1	Principal Surveying General Examiner.	550	550	1	Examiner of Spoiled Stamps	500	500	1	Principal Surveying General Examiner.	—	550				
4	Surveying General Examiners 1st Class.	—	1,900	4	Clerks	—	660	4	Surveying General Examiners, 1st Class.	—	1,900				
16	Surveying General Examiners 2d Class.	—	5,650	1	Registrar of Licences	400	400	16	Surveying General Examiners, 2d Class.	—	5,650				
5	Surveying General Examiners 3d Class.	—	1,550	5	Clerks	—	760	5	Surveying General Examiners, 3d Class.	—	1,550				
20	Surveying General Examiners 4th Class.	—	5,300	1	Distributor of Sea Policy Stamps	300	300	20	Surveying General Examiners, 4th Class.	—	5,300				
62	Examiners	150	9,300	3	Clerks	—	365	62	Examiners	150	9,300				
2	Old Book Sorters	80	160	1	Comptroller of Legacy Duties	1,200	1,200	2	Old Book Sorters	80	160				
1	Assessor of Stage Carriage Duties	350	350	1	Chief Clerk	450	450	1	Assessor of Stage Carriage Duties	—	350				
3	Clerks	—	410	55	Clerks	—	10,870	3	Clerks	—	410				
3	Export and Import Surveyors	—	1,000	2	Will Sorters	—	220	3	Export and Import Surveyors	—	1,000				
4	Assistant Export and Import Surveyors.	200	800	2	Registrars of Newspapers	—	400	4	Assistant Export and Import Surveyors.	200	800				
2	Clerks	—	260	3	Clerks	—	320	2	Clerks	—	260				
22	Packing Officers	100	2,200	1	Registrar of Metropolitan Carriages	600	600	24	Packing Officers	100	2,400				
9	Port Officers	—	923	3	Clerks	—	460	8	Port Officers	—	835				
4	Port Gaugers	—	517	3	Warehouse Keepers	—	900	4	Port Gaugers	—	517				
7	Coast Officers, &c.	—	630	9	Clerks	—	1,240	7	Coast Officers, &c.	—	630				
2	Watermen	70	140	6	Tellers	—	540	2	Watermen	70	140				
4	Watchmen	54	216	8	Packers	—	579	4	Watchmen	54	216				
3	Porters	—	191	3	Supervisors of Stampers	—	440	3	Porters	—	191				
89	Collectors	—	34,446	1	Assistant Supervisor of Stampers	200	200	89	Collectors	—	34,496				
110	Clerks	—	15,273	2	Superintendents of Stamping Tables	120	240	110	Clerks	—	15,203				
477	Supervisors	200	95,400	1	Rolling Press Clerk	120	120	432	Supervisors	200	86,400				
3,184	Officers	100	318,400	59	Stampers	—	4,910	2651	Officers	100	265,100				
81	Supernumeraries	52	4,212	51	Rolling Press Printers	—	4,425	81	Supernumeraries	52	4,212				
198	Assistants	85	16,830	2	Inspectors of Taxes of the London District.	500	1,000	193	Assistants	85	16,405				
251	Expectants	50	12,550					316	Expectants	50	15,800				
30	Permit Writers	90	2,700	174	Surveyors	—	38,940	30	Permit Writers	90	2,700				
20	Permit Writers	85	1,700	91	Supernumerary Surveyors	—	11,695	20	Permit Writers	85	1,700				
4	Superintendents Border Service	—	1,147	3	Special Commissioners of Income Tax.	600	1,800	4	Superintendents, Border Service	—	1,147				
34	Riding Officers	—	6,685	20	Clerks	—	2,276	34	Riding Officers	—	6,685				
2	Boatmen	—	82	2	Messengers	—	112	2	Boatmen	—	82				
				1	Charwoman	—	25								
4,844			592,682	758				4,464			557,589	564			
				4,844								4,464			
				5,602							740,612				5,028
	Number and Expense of the two Establishments														5,602
	Reduction														574

REPORT

OF THE

COMMISSIONERS OF INLAND REVENUE

ON

THE DUTIES UNDER THEIR MANAGEMENT,

For the Years 1856 to 1869 inclusive;

WITH

SOME RETROSPECTIVE HISTORY,

AND

COMPLETE TABLES OF ACCOUNTS OF THE DUTIES FROM THEIR FIRST IMPOSITION.

Vol. II.

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
PRINTED BY GEORGE EDWARD EYRE AND WILLIAM SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.
FOR HER MAJESTY'S STATIONERY OFFICE.

1870.

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EXCISE.
LICENCES.
STAMPS.
TAXES.

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BRITISH SPIRITS.

UNT of the QUANTITIES of SPIRITS DISTILLED in ENGLAND, SCOTLAND, IRELAND, and the UNITED KINGDOM, in each Year, from 1800 to the Year 1868, ended 31st March 1869.

NUMBER OF GALLONS OF SPIRITS DISTILLED IN				YEAR.	NUMBER OF GALLONS OF SPIRITS DISTILLED IN			
ENGLAND.	SCOTLAND.	IRELAND.	UNITED KINGDOM.		ENGLAND.	SCOTLAND.	IRELAND.	UNITED KINGDOM.
4,352,788	1,277,696	There are no records from which an account for this period can be furnished.		1835	4,327,425	9,133,449	11,167,580	24,628,454
2,478,289	295,931			1836	5,088,340	10,222,650	11,894,169	27,205,159
3,384,742	1,344,835	4,475,458	9,205,035	1837	4,614,196	9,012,485	10,980,910	24,607,591
4,184,034	2,247,000	4,795,109	11,226,143	1838	5,776,411	9,047,199	11,064,820	25,888,430
2,586,586	2,478,003	4,205,830	9,270,419	1839	5,685,698	9,871,653	10,254,591	25,811,942
2,869,520	2,617,508	4,611,734	10,098,762	1840	5,918,435	8,821,530	7,281,429	22,021,394
2,425,007	2,788,274	4,059,914	9,273,195	1841	5,919,207	8,504,333	6,359,124	20,782,664
3,581,043	3,397,204	5,305,632	12,283,879	1842	6,008,456	7,658,985	5,315,090	18,982,531
3,847,127	3,589,435	4,524,475	11,961,037	1843	5,800,509	7,650,272	5,550,706	19,001,487
3,307,039	2,610,512	1,288,758	7,206,309	1844	5,433,843	8,321,306	6,878,243	20,633,392
3,898,966	2,171,513	4,301,026	10,371,505	1845	5,866,593	9,418,663	8,397,459	23,682,715
4,116,833	2,859,861	6,187,779	13,164,473	1846	5,624,868	9,735,303	8,658,879	24,019,050
3,938,793	3,001,677	4,053,600	10,994,070	1847	5,356,794	8,542,219	5,737,687	19,636,700
3,859,095	1,842,817	3,595,030	9,296,942	1848	5,503,238	9,600,321	8,126,507	23,230,066
3,670,714	2,988,323	5,947,658	12,606,695	1849	5,573,411	10,846,634	8,355,083	24,775,128
3,402,489	3,024,430	4,468,106	10,895,025	1850	5,913,424	11,638,429	8,293,034	25,844,887
3,486,478	2,145,366	4,562,286	10,194,130	1851	6,127,181	10,380,972	8,035,504	24,543,657
2,907,732	3,060,499	2,692,182	8,660,413	1852	6,363,276	9,942,218	8,117,708	24,423,202
3,782,512	3,062,820	4,474,777	11,320,109	1853	7,308,670	10,359,926	8,772,961	26,441,557
2,815,716	3,547,199	3,879,216	10,242,131	1854	6,881,664	9,862,318	8,259,930	25,003,912
2,866,684	3,278,129	4,607,296	10,752,109	1855	7,921,983	11,283,636	8,279,574	27,485,193
2,662,852	3,216,858	3,627,552	9,507,262	Ended 31st March				
3,181,026	3,337,850	4,135,045	10,653,921	1857	8,318,895	12,459,615	8,910,637	29,689,147
2,134,913	3,083,515	2,844,677	8,063,105	1858	8,228,134	13,349,527	9,857,107	31,434,768
2,894,309	5,908,373	6,361,248	15,163,930	1859	6,784,263	12,747,615	7,670,801	27,202,679
2,039,771	8,224,807	8,835,027	19,099,605	1860	7,597,763	13,312,365	7,405,593	28,315,721
3,209,044	8,563,994	9,046,959	20,819,997	1861	7,211,822	11,211,648	4,801,115	23,224,585
3,451,620	7,243,819	7,283,317	17,978,756	1862	7,852,710	12,545,904	4,404,006	24,802,620
3,974,785	10,117,047	9,725,259	23,817,091	1863	7,634,524	13,197,661	4,137,544	24,969,729
3,860,542	9,649,070	9,208,538	22,718,150	1864	7,947,167	13,712,154	4,501,551	26,160,872
4,656,443	9,883,413	8,694,742	23,234,598	1865	7,806,102	14,502,989	5,483,208	27,792,299
3,444,792	9,510,268	8,786,341	21,741,401	1866	7,705,679	13,097,101	5,746,680	26,549,460
3,788,068	7,979,088	9,260,920	21,028,076	1867	7,513,520	11,805,841	5,486,050	24,805,411
4,591,223	9,146,889	9,509,774	23,247,886	1868	7,008,052	11,084,595	5,851,574	23,944,221
4,652,838	9,193,091	9,370,343	23,216,272	1869	7,190,380	12,197,087	6,010,764	25,398,231

BRITISH SPIRITS.

ACCOUNT of the QUANTITIES of BRITISH SPIRITS charged with DUTY for CONSUMPTION in ENGLAND, with the POPULATION at each DECENNIAL PERIOD from the

YEAR.	ENGLAND.				SCOTLAND.			
	Population.	Number of Gallons of British Spirits charged with Duty for Consumption.	Rate of Duty per Gallon.	Amount of Duty.	Population.	Number of Gallons of British Spirits charged with Duty for Consumption.	Rate of Duty per Gallon.	Amo
			Commenced 25th December 1660.	£ s. d.				
1660	—	No record prior to the Year 1684.	2d., 3d., and 4d., according to the material from which made.	No record prior to the Year 1684.	—	No record prior to the Year 1724.	Same as in ENGLAND.	
1661	5,547,840				925,160			
1662	—				—			
1663	—				—			
1664	—				—			
1665	—				—			
1666	—				—			
1667	—				—			
1668	—				—			
1669	—				—			
1670	—				—			
1671	5,630,316				938,684			
1672	—				—			
1673	—				—			
1674	—				—			
1675	—				—			
1676	—				—			
1677	—				—			
1678	—				—			
1679	—				—			
1680	—				—			
1681	5,714,020				952,980			
1682	—				—			
1683	—				—			
				London Gross Produce.				
1684	—	527,492		7,366 7 11	—			
1685	—	593,645		7,591 1 8	—			
1686	—	468,187		6,362 11 9	—			
1687	—	516,408		7,054 14 6	—			
1688	—	559,416		7,940 11 6	—			
1689	—	570,154		8,003 1 8	—			
1690	—	543,782	4d.–8d.	13,537 10 8	—			
1691	5,798,967	659,131		15,948 10 8	967,033			
1692	—	849,373		19,544 10 6	—			
1693	—	948,376		19,664 16 5	—			
1694	—	810,096		14,315 12 11	—			
				Total Gross Produce.				
1695	—	967,802		24,621 10 8	—			
1696	—	1,103,501		25,864 11 11	—			
1697	—	828,144		20,200 4 2	—			
1698	—	845,717		23,408 3 9	—			
1699	—	877,085	2d.–4d.	27,521 0 5	—			
1700	—	1,232,514		33,378 13 0	—			
1701	5,885,177	1,270,753		28,997 14 9	980,823			
1702	—	1,073,015		24,259 0 1	—			
1703	—	1,146,171		25,212 1 0	—			
1704	—	1,375,496		30,295 17 10	—			
1705	—	1,438,162		32,462 8 5	—			
1706	—	1,674,728		37,084 1 2	—			
1707	—	1,973,790		43,263 1 2	—			1.8
1708	—	1,717,276		39,160 17 6	—			2.4
1709	—	1,738,067		37,956 8 5	—			3.0
1710	—	2,200,721		54,656 6 3	—			5.0
1711	5,972,070	2,233,143		63,725 18 5	995,330			8.0
1712	—	2,066,604		58,097 17 6	—			5.8
1713	—	2,048,851		54,342 3 6	—			4.3
1714	—	1,950,827		53,991 2 5	—			4.8
1715	—	2,265,657		62,283 2 0	—			4.4
1716	—	2,381,134		64,487 0 10	—			5.4
1717	—	2,595,548		69,220 18 11	—			5.3
1718	—	2,417,816		63,699 17 3	—			5.7
1719	—	2,463,995		61,286 18 4	—			3.8
1720	—	2,483,166	3d.–6d.	62,597 0 5	—			3.6
1721	6,061,462	2,792,659		73,170 0 5	1,010,538			4.0
1722	—	3,379,695		85,804 7 8	—			5
1723	—	3,702,700		93,130 3 8	—			1.3
1724	—	3,563,625		89,735 11 7	—	145,602		3.2
1725	—	3,925,556		98,511 3 6	—	221,265		5.3
1726	—	3,980,591		100,280 17 4	—	274,743		6.8
1727	—	4,612,275		115,825 0 9	—	251,533		6.0
1728	—	4,792,705		115,966 10 11	—	190,508		4.2
1729	—	4,727,680		118,169 6 0	—	185,704		4.2
1730	—	3,777,631		99,833 4 2	—	208,506		4.9

- - - - BRITISH SPIRITS.

nd the UNITED KINGDOM respectively, with the RATES and AMOUNTS of DUTY in each Year, together he Year 1868 (ended 31st March 1869).

IRELAND.				UNITED KINGDOM.				
m.	Number of Gallons of British Spirits charged with Duty for Consumption.	Rate of Duty per Gallon.	Amount of Duty.	Population.	Number of Gallons of British Spirits charged with Duty for Consumption.	Amount of Duty.		Year.
			£ s. d.			£ s. d.		
					—	—		1660
					—	—		1661
					—	—		1662
					—	—		1663
					—	—		1664
					—	—		1665
					—	—		1666
					—	—		1667
					—	—		1668
					—	—		1669
					—	—		1670
1672)					—	—		1671
					—	—		1672
					—	—		1673
					—	—		1674
					—	—		1675
					—	—		1676
					—	—		1677
					—	—		1678
					—	—		1679
					—	—		1680
					—	—		1681
					—	—		1682
					—	—		1683
	No record prior to the Year 1718.	4*d.*	No record prior to the Year 1718.		527,492	7,366 7 11	England only.	1684
					593,645	7,591 1 8		1685
					468,187	6,362 11 9		1686
					516,408	7,054 14 6		1687
					559,416	7,940 11 6		1688
					570,154	8,003 1 8		1689
(1695)					543,782	13,537 10 8		1690
					659,131	15,948 10 8		1691
					849,373	19,544 10 6		1692
					948,376	19,664 16 6		1693
					810,096	14,315 12 11		1694
					967,802	24,621 10 8		1695
					1,103,501	25,864 11 11		1696
					828,144	20,200 4 2		1697
					845,717	23,408 3 9		1698
					877,085	27,521 0 5		1699
					1,232,514	33,378 13 0		1700
					1,270,753	28,997 14 9		1701
					1,073,015	24,259 0 1		1702
					1,146,171	25,212 1 0		1703
					1,375,946	30,295 17 10		1704
					1,438,162	32,462 8 5		1705
					1,674,728	37,084 1 2		1706
					1,973,790	45,073 17 1		1707
					1,717,276	41,591 7 8		1708
					1,738,067	40,977 17 9		1709
					2,200,721	60,256 11 1		1710
4 (1712)					2,233,143	72,398 18 4		1711
					2,066,604	63,981 9 7		1712
					2,048,851	58,911 9 4		1713
					1,950,827	58,613 4 10		1714
					2,265,657	66,701 7 3		1715
		7*d.*			2,381,134	69,891 2 3		1716
					2,595,548	74,436 9 2		1717
	173,564		5,785 9 4		2,591,380	72,186 17 1		1718
	136,075		4,535 16 11		2,600,070	69,628 15 4		1719
	131,299		4,376 12 11		2,614,465	70,575 18 4		1720
48 (1718)	125,280		4,176 0 7		2,917,939	82,021 3 3		1721
	133,773		4,459 2 3		3,513,468	91,189 13 2		1722
	132,642		4,421 8 3		3,835,342	98,931 16 2		1723
	134,080	8*d.*	4,469 6 10		3,843,307	97,709 11 3		1724
	169,211		5,640 7 8		4,316,032	109,667 4 9		1725
	218,936		7,297 17 5		4,474,270	114,144 6 10		1726
	155,283		5,176 2 5		5,019,091	127,007 10 1		1727
	129,309		4,310 6 8		5,112,522	125,064 9 5		1728
	134,738		4,491 5 6		5,048,122	127,209 10 1		1729
	174,791		5,826 7 4		4,160,928	110,636 19 3		1730

(*continued.*)

BRITISH SPIRITS.—Account of the Quantities of British Spirits charged with I

Year.	ENGLAND.				SCOTLAND.			
	Population.	Number of Gallons of British Spirits charged with Duty for Consumption.	Rate of Duty per Gallon.	Amount of Duty.	Population.	Number of Gallons of British Spirits charged with Duty for Consumption.	Rate of Duty per Gallon.	Am D
				£ s. d.				£
1731	6,151,573	4,333,899		110,814 12 9	1,025,427	212,777		4,87
1732	—	4,373,825		111,662 10 4	—	226,990		3,54
1733	—	4,824,227		121,263 1 10	—	237,150		3,88
1734	—	6,074,562		151,657 12 5	—	204,470		3,13
1735	—	6,440,454		154,949 16 7	—	224,560		3,70
1736	—	6,116,473		149,736 7 5	—	523,683		6,62
1737	—	4,250,399	3d.—6d.	101,846 10 8	—	538,212	3d.—6d.	7,35
1738	—	5,438,964		127,116 9 10	—	412,472		5,62
1739	—	5,763,546		138,918 5 9	—	410,667		5,52
1740	—	6,650,618		156,709 19 8	—	261,251		3,67
1741	6,243,026	7,439,230		172,625 4 6	1,040,974	351,707		4,32
1742	—	7,954,690		178,813 10 2	—	403,506		5,29
1743	—	8,203,430		213,626 12 8	—	360,182		4,54
1744	—	6,627,494	3d.—6d.—1s.	274,591 0 6	—	590,970	3d.—6d.—1s.	7,66
1745	—	7,200,242		303,126 19 3	—	598,469		7,72
1746	—	6,865,036		301,130 8 9	—	511,795		13,21
1747	—	7,310,081		371,640 6 5	—	522,010	6d.—7½d.—1s.	13,22
1748	—	7,082,115		356,838 3 10	—	569,112		15,48
1749	—	6,670,570	7½d.—1s. 3d.	338,502 10 8	—	574,846		15,71
1750	—	6,613,071		334,874 15 4	—	776,007		15,03
1751	6,335,840	7,049,822		357,122 13 3	1,056,160	848,768		16,61
1752	—	4,483,341		350,652 3 8	—	839,191		16,43
1753	—	4,868,996		384,690 3 3	—	730,576	4½d.—6d.—7½d.—1s. 3d.	14,60
1754	—	5,051,002		400,060 7 6	—	652,585		13,19
1755	—	4,652,477	1s.—1s. 3d.	367,016 8 11	—	673,856		13,56
1756	—	4,678,658		369,259 18 1	—	458,787		9,66
1757	—	3,713,835		301,949 0 5	—	104,788		5,41
1758	—	1,849,370		187,208 8 8	—	67,862		4,46
1759	—	1,819,134		181,886 0 9	—	55,196	6d.—1s. 2d.—1s. 7½d.	3,30
1760	—	2,323,020	2s. 3d.—2s. 6d.	292,846 7 7	—	75,156	1s. 2d.—1s. 7½d.	6,14
1761	6,825,476	3,181,255		581,063 17 5	1,172,524	58,989		5,27
1762	—	2,296,308		471,294 12 11	—	48,249		4,56
1763	—	2,272,415		455,960 0 8	—	51,471		4,90
1764	—	2,219,731		446,138 3 7	—	54,144		5,14
1765	—	2,226,830		446,552 2 0	—	54,437		5,13
1766	—	2,430,848		483,668 19 3	—	54,022		5,12
1767	—	2,042,673		413,925 17 3	—	70,483		6,65
1768	—	2,206,515		447,045 5 2	—	83,468		7,83
1769	—	2,549,042		512,686 12 0	—	69,590		6,52
1770	—	2,570,247	2s. 6d.—2s. 9d.	513,381 6 7	—	69,068	1s. 2d.—1s. 4d.—1s. 7½d.—1s. 10½d.	6,52
1771	7,352,952	2,495,099		497,762 10 1	1,301,048	75,719		7,13
1772	—	2,582,808		513,995 17 10	—	73,090		6,81
1773	—	2,223,685		444,677 9 3	—	70,047		6,64
1774	—	2,009,994		400,530 14 5	—	72,234		6,88
1775	—	2,514,876		498,438 0 5	—	72,351		6,84
1776	—	2,518,683		508,138 7 4	—	73,125		7,93
1777	—	2,506,814		497,776 13 0	—	105,973		9,75
1778	—	2,955,636		584,187 14 5	—	144,309		14,22
1779	—	2,638,578	2s. 7½d.—2s. 10½d.	514,796 5 5	—	188,993	1s. 10½d.—2s. 1½d.	21,40
1780	—	2,291,940	5s. 1½d. and 5 per cent.	498,913 15 1	—	194,242	3s. 5¼d.—3s. 11¼d. and 5 per cent.	33,88
1781	7,921,192	2,113,884	5s. 1½d. and 10 per cent.	502,504 5 6	1,441,808	196,056	3s. 11¼d. and 10 per cent.	41,07
1782	—	1,941,622		461,610 12 11	—	336,625		53,11
1783	—	1,227,992	5s. 1½d. and	291,925 5 6	—	171,200	3s. 11¼d. and 15 per cent.	40,58
1784	—	1,337,912	15 per cent.	317,857 6 7	—	239,350		65,49
1785	—	2,742,821	5s. 1½d. and 15 per cent. —2s. 7½d.	280,267 9 6	—	489,460	3s. 11¼d.—2s. 7½d.	77,29
1786	—	3,694,698	2s. 7½d.	371,949 2 0	—	824,988	2s. 7½d.	101,47
							Lowlands. | Highlands. Per gall. of still's content.	
1787	—	3,561,477		400,176 10 7	—		£1 16s. 0d.	60,50
1788	—	3,670,168	3s. 2d.	500,289 2 0	—			56,18
1789	—	3,908,830		567,742 0 11	—			38,45
1790	—	3,858,430		562,294 15 5	—		£1 4s. 0d.	39,84
1791	8,533,348	4,072,735		653,168 11 1	1,597,652		£3 12s. 0d.	43,90
1792	—	4,544,618	3s. 4¾d.	771,415 16 4	—			52,10
1793	—	4,244,447		720,305 1 3	—			53,66
1794	—	4,594,793	3s. 4¾d.—3s. 10¾d.	828,488 14 9	—			113,67
1795	—	4,711,640	3s. 10¾d.—4s. 4½d.	973,765 7 1	—		£10 16s. 0½d. | £1 16s. 0d.	146,72
1796	—	300,627	4s. 4½d.	54,713 12 2	—			8,24
1797	—	2,808,948	4s. 4¾d.—4s. 10¼d.	672,440 19 9	—		64l. 16s. 4d. and 1s. 1¼d. per gallon on spirits made. | £3 7l. 16s. 0¼d. and 1s. 1¼d. per gallon on spirits made.	226,72
1798	—	3,630,872	4s. 10¼d.	881,188 15 1	—	The duty having been charged during this period according to the content of the still, no account of the number of gallons of spirits can be furnished.		215,04
1799	—	4,114,936		998,334 15 9	—	1,670,388		254,05

s in England, Scotland, Ireland, and the United Kingdom respectively, &c.—*continued.*

IRELAND.						UNITED KINGDOM.			
on.	Number of Gallons of British Spirits charged with Duty for Consumption.	Rate of Duty per Gallon.	Amount of Duty.			Population.	Number of Gallons of British Spirits charged with Duty for Consumption.	Amount of Duty.			Year.
			£	s.	d.			£	s.	d.	
21	184,028		6,134	5	11	—	4,730,704	121,819	6	7	1731
	225,871		7,529	0	10	—	4,826,686	122,733	13	11	1732
	268,349		8,944	19	4	—	5,329,726	134,090	7	8	1733
	209,045		6,968	3	9	—	6,488,077	161,763	19	0	1734
	195,738		6,524	12	4	—	6,860,752	165,181	15	9	1735
	228,807		7,626	18	7	—	6,868,963	163,986	8	5	1736
	216,785		7,226	3	10	—	5,095,396	116,426	11	3	1737
	211,038		7,034	12	1	—	6,062,474	139,774	3	4	1738
	239,811		7,993	14	4	—	6,414,024	152,433	11	9	1739
	248,276		8,275	17	8	—	7,160,145	168,595	18	3	1740
	272,238		9,074	12	5	—	8,063,175	186,023	4	0	1741
	354,166		11,805	10	9	—	8,712,362	195,917	10	11	1742
	402,272		13,409	1	10	—	8,965,884	213,577	15	11	1743
	452,315		15,077	3	11	—	7,670,779	297,333	3	11	1744
	334,415		11,147	3	7	—	8,133,126	321,995	6	0	1745
	402,075	8*d.*	13,402	10	2	—	7,778,906	327,750	3	10	1746
	531,443		17,714	15	6	—	8,363,534	402,580	15	9	1747
	565,383		18,846	2	4	—	8,216,610	391,167	16	9	1748
	598,546		19,951	10	9	—	7,843,962	374,164	10	7	1749
	598,179		19,939	6	7	—	7,987,257	369,844	13	4	1750
(1754)	596,090		19,869	13	5	—	8,494,680	393,603	6	1	1751
	623,334		20,777	16	4	—	5,945,866	387,861	13	1	1752
	561,230		18,707	13	11	—	6,160,802	417,999	17	8	1753
	498,304		16,610	2	8	—	6,201,891	429,861	14	2	1754
	479,861		15,995	7	11	—	5,806,194	396,578	3	0	1755
	404,460		13,482	0	1	—	5,541,905	392,402	16	0	1756
	399,793		13,326	8	10	—	4,218,416	320,685	9	9	1757
	107,543		3,584	15	5	—	2,024,775	195,258	2	10	1758
	225,217		7,507	4	11	—	2,099,547	192,796	6	6	1759
	432,130		14,404	7	2	—	2,830,306	313,394	4	4	1760
	692,875		23,095	17	3	—	3,933,119	609,438	15	0	1761
	668,487		27,853	12	7	—	3,013,044	503,716	16	1	1762
	661,215		27,550	12	9	—	2,985,101	488,410	16	6	1763
	715,475		29,811	9	3	—	2,989,350	481,092	10	1	1764
	649,396		27,058	3	10	—	2,930,663	478,746	1	0	1765
	354,964		14,790	3	5	—	2,839,834	503,584	19	8	1766
	657,637	10*d.*	27,401	11	6	—	2,770,793	447,687	7	0	1767
	831,114		34,629	15	6	—	3,121,097	489,510	13	9	1768
	801,174		33,382	5	2	—	3,419,846	552,589	5	7	1769
	734,253		30,593	17	11	—	3,373,568	550,503	16	0	1770
(1767)	758,788		31,616	3	6	—	3,329,606	536,717	4	7	1771
	959,881		39,995	1	3	—	3,615,779	560,308	3	6	1772
	1,026,124		42,755	3	10	—	3,319,586	494,080	18	4	1773
	980,401		40,850	0	11	—	3,062,629	448,263	16	6	1774
	1,160,341		54,006	17	9	—	3,747,568	559,280	16	6	1775
	1,115,352		65,059	10	8	—	3,707,160	581,135	16	9	1776
	1,127,112		65,745	6	3	—	3,739,899	573,275	13	4	1777
	1,094,026		63,818	4	6	—	4,193,971	662,226	0	7	1778
	1,229,416	1*s.* 2*d.*	71,715	19	3	—	4,056,987	607,916	5	0	1779
	1,753,311		96,239	3	0	—	4,239,493	629,035	1	2	1780
3 (1777)	2,037,263		111,830	13	4	—	4,347,203	655,408	1	1	1781
	1,737,826		95,390	14	11	—	4,016,073	610,118	2	7	1782
	1,409,186		77,350	2	9	—	2,808,378	409,857	3	7	1783
	1,422,833		78,099	5	11	—	3,000,095	461,454	7	10	1784
	1,814,280		99,584	19	8	—	5,046,561	457,150	16	1	1785
	1,923,138		105,561	0	3	—	6,442,824	578,986	19	1	1786
	2,187,265		120,058	15	10	—	5,748,742	580,745	0	1	1787
	2,748,157	1*s.* 1½*d.*	150,846	19	0	—	6,418,325	707,316	18	5	1788
	2,871,140		157,596	14	0	—	6,779,970	763,796	6	1	1789
	3,441,532		188,905	9	9	—	7,299,962	791,147	0	7	1790
1,612	3,416,766		187,495	5	6	—	7,489,501	884,628	18	10	1791
	3,343,578		183,479	1	7	—	7,888,196	1,006,999	13	6	1792
	3,833,763		210,378	0	6	—	8,078,210	984,049	9	1	1793
	4,153,785		227,911	15	3	—	8,748,578	1,169,454	15	6	1794
	3,612,083		254,846	0	0	—	8,323,723	1,368,635	5	11	1795
—	3,787,771	1*s.* 5½*d.*	267,241	0	3	—	4,088,398	380,202	9	7	1796
	4,694,254		331,196	16	3	—	7,503,202	1,230,363	7	0	1797
	4,173,439	1*s.* 11*d.*	392,601	17	6	—	7,804,311	1,489,142	15	11	1798
	3,553,594	2*s.* 4½*d.*	417,865	3	1	—	9,388,918	1,671,985	16	10	1799

England and Ireland only.

(*continued.*)

BRITISH SPIRITS.—Account of the Quantities of British Spirits charged wit

Year.	ENGLAND. Population.	Number of Gallons of British Spirits charged with Duty for Consumption.	Rate of Duty per Gallon.	Amount of Duty. £ . s. d.	SCOTLAND. Population.	Number of Gallons of British Spirits charged with Duty for Consumption.	Rate of Duty per Gallon.	Amou £
							Lowlands. / Highlands. Per Gallon of Still's Content.	
1800	—	4,352,888	4s. 10½d. 18/19 / 5s. 4 1/19 d. 16/19	1,015,700 12 8	—	1,277,596	64l. 16s. 4d. / 7l. 16s. 0½d. and 1s. 1¼d. per gallon on spirits made.	144.
1801	9,060,993	2,555,920	5s. 4½d. 6/19	621,648 8 4	1,625,000	295,931		42.
1802	—	3,981,072		1,063,872 5 5	—	1,158,558		217.
1803	—	5,370,377	5s. 4¼d. 6/19 / 8s. 0½d. 1/19	1,466,577 7 1	—	2,022,409	3s. 10½d. 60/135 / 3s. 4¼d. 12/25	270.
1804	—	3,690,745		1,499,327 18 0	—	1,189,757		499.
1805	—	4,932,645		2,042,701 3 9	—	1,625,987	5s. 9¾d. 27/55 / 5s. 0½d. 6/25	421.
1806	—	4,094,985		1,689,849 5 6	—	1,812,237		461.
1807	—	4,747,365	8s. 0½d. 1/19	1,938,356 18 3	—	2,653,478	5s. 0½d. 6/25 / 4s. 11¼d. 12/25	783.
1808	—	5,390,884		2,213,347 17 6	—	2,683,342	5s. 8¾d. 157/165 / 4s. 11¼d. 12/25	778.
1809	—	4,035,825		1,390,889 10 11	—	1,315,135		269.
1810	—	4,787,555		1,585,741 13 0	—	1,748,140		324.
1811	10,322,592	4,776,330	8s. 0½d. 1/19 / 10s. 2¾d. 7/19	1,592,700 14 5	1,824,434	1,951,092	5s. 8¾d. 157/165 / 8s. 0¼d. 1/5 / 4s. 11¼d. 12/25 / 6s. 7½d. 3/5	563.
1812	—	5,242,470		2,587,505 4 2	—	1,687,905		646.
1813	—	4,292,477		1,906,865 6 11	—	1,234,291	8s. 0¼d. 1/5 / 6s. 7½d. 3/5	364.
1814	—	4,956,965		2,484,635 11 10	—	1,474,187		587.
			10s. 2¾d. 7/19				Lowlands and Highlands.	
1815	—	5,468,987		2,840,591 16 0	—	1,591,148	9s. 4½d. 3/8	743.
1816	—	4,745,484		2,447,136 19 11	—	918,859		427.
1817	—	4,133,063		2,132,320 16 9	—	1,906,950		599.
1818	—	5,259,662		2,681,131 3 5	—	2,066,988		640.
1819	—	4,146,505	10s. 2¾d. 7/19 / 11s. 8½d. 19/19	2,218,007 7 9	—	2,125,150	6s. 2d.	658.
1820	—	4,284,798		2,510,822 6 6	—	1,863,987		576.
1821	12,105,614	4,125,616		2,419,280 18 6	2,099,945	2,385,495		738.
1822	—	4,694,055	11s. 8¼d.	2,749,372 5 3	—	2,225,124		686.
1823	—	3,803,312		2,222,273 8 5	—	2,303,286	6s. 2d.—2s. 4¾d. 5/23	560.
1824	—	4,392,611		2,567,378 3 6	—	4,350,301	2s. 4¾d. 5/23	524.
1825	—	3,684,049		2,055,027 4 5	—	5,981,549		717.
1826	—	7,407,204		2,592,521 13 1	—	3,988,788		565.
1827	—	6,671,562	7s.	2,335,046 15 9	—	4,752,199	2s. 10d.	673.
1828	—	7,759,687		2,715,890 9 0	—	5,716,180		809.
1829	—	7,700,766		2,695,268 2 0	—	5,777,280		818.
1830	—	7,732,101	7s.—7s. 6d.	2,857,147 19 0	—	6,007,631	2s. 10d.—3s.—3s. 4d.	939.
1831	13,994,460	7,434,047		2,787,767 12 6	2,373,561	5,700,689		950.
1832	—	7,281,900		2,730,712 10 0	—	5,407,097		901.
1833	—	7,717,303		2,893,988 12 6	—	5,988,556		998.
1834	—	7,644,301		2,866,612 17 6	—	6,045,043		1,007.
1835	—	7,315,053	7s. 6d.	2,743,144 17 6	—	6,013,932	3s. 4d.	1,002.
1836	—	7,875,702		2,953,388 5 0	—	6,620,826		1,103.
1837	—	7,133,869		2,675,200 17 6	—	6,124,035		1,020.
1838	—	7,930,490		2,973,933 15 0	—	6,259,711		1,043.
1839	—	8,186,552		3,069,957 0 0	—	6,188,582		1,031.
1840	—	8,278,148	7s. 6d.–7s.10d.	3,183,865 1 0	—	6,180,138	3s. 4d.—3s. 8d.	1,088.
1841	15,929,492	8,166,985		3,198,735 15 10	2,621,854	5,989,905		1,098.
1842	—	7,956,054		3,116,121 3 0	—	5,595,186		1,025.
1843	—	7,724,051		3,025,253 6 2	—	5,593,798		1,025.
1844	—	8,234,440		3,225,155 13 4	—	5,922,948		1,085.
1845	—	9,076,381		3,554,915 17 10	—	6,441,011		1,180.
1846	—	9,179,530		3,595,315 18 4	—	6,975,091		1,278.
1847	—	8,409,165		3,293,589 12 6	—	6,193,249	3s. 8d.	1,135.
1848	—	8,581,327		3,361,019 14 10	—	6,548,190		1,200.
1849	—	9,053,676	7s. 10d.	3,546,023 2 0	—	6,935,003		1,271.
1850	—	9,331,512		3,654,842 4 0	—	7,122,987		1,305.
1851	17,982,849	9,595,368		3,758,185 16 0	2,896,015	6,830,710		1,252.
1852	—	9,820,608		3,846,404 16 0	—	7,172,015		1,314.
1853	—	10,350,307		4,053,870 4 10	—	6,534,648	3s. 8d.—4s. 8d.	1,433.
Year ended 31 Mar.								
1855	—	10,851,670		4,248,925 5 0	—	6,009,341	4s. 8d.—5s. 8d.—6s.	1,769.
1856	—	10,123,461	7s. 10d.—8s.	4,006,587 7 8	—	5,637,099	6s.—7s. 10d.—8s.	2,144.
1857	—	11,386,279		4,554,511 12 0	—	5,368,052		2,147.
1858	—	11,634,198	8s.	4,653,679 4 0	—	5,575,171	8s.	2,230.
1859	—	11,860,196		4,744,078 8 0	—	5,324,875		2,129.
1860	—	12,904,029	8s.—8s. 1d.	5,166,270 7 11	—	5,581,173	8s.—8s. 1d.	2,232.
1861	—	11,198,113	8s. 1d.—10s.	5,276,876 9 10	—	4,250,265	8s. 1d.—10s.	1,997.
1862	20,119,314	10,728,412		5,364,206 0 0	3,066,633	4,416,596		2,208.
1863	—	10,481,577		5,240,788 10 0	—	4,511,193		2,255.
1864	—	10,720,768		5,360,384 0 0	—	4,769,150		2,384.
1865	—	11,196,524		5,598,262 0 0	—	5,029,610		2,514.
1866	—	11,257,505	10s.	5,628,752 10 0	—	5,202,714	10s.	2,601.
1867	—	11,591,365		5,795,682 10 0	—	5,452,261		2,726.
1868	—	11,561,576		5,780,788 0 0	—	4,781,390		2,390.
1869	—	11,289,316		5,619,658 0 0	—	5,026,551		2,513.

Note.—The population is estimated to the middle of each year, and has been taken from a Return compiled by t

England, Scotland, Ireland, and the United Kingdom respectively, &c.—*continued.*

IRELAND.			UNITED KINGDOM.			
Number of Gallons of British Spirits charged with Duty for Consumption.	Rate of Duty per Gallon.	Amount of Duty.	Population.	Number of Gallons of British Spirits charged with Duty for Consumption.	Amount of Duty.	Year.
		£ s. d.			£ s. d.	
1,330,500	2s. 4¼d.	209,944 13 8	—	6,960,984	1,370,054 16 10	1800
355,106		60,151 15 5	15,902,322	3,206,957	723,992 4 9	1801
4,715,098	2s. 10¼d.	674,575 11 10	—	9,854,728	1,956,313 17 3	1802
4,343,095	2s. 10¼d.—3s. 6¾d.	671,622 11 11	—	11,735,881	2,506,286 0 5	1803
3,543,599	3s. 6¾d.—4s. 1d.	680,083 9 8	—	9,124,101	2,678,413 10 11	1804
3,686,233		658,222 6 5	—	10,244,865	3,122,820 6 4	1805
3,858,107		725,367 3 0	—	9,765,329	2,877,052 0 0	1806
5,597,204	4s. 1d.	1,141,149 3 9	—	12,998,047	3,863,053 10 2	1807
3,575,430		834,064 12 3	—	11,649,656	3,825,442 7 7	1808
1,360,386		212,455 6 0	—	6,711,346	1,873,147 1 8	1809
4,728,522	4s. 1d.—2s. 6½d.	632,747 13 4	—	11,264,217	2,543,404 14 4	1810
6,378,479	2s. 6½d.	812,597 1 11	18,103,492	13,105,901	2,969,136 6 5	1811
4,009,301	2s. 6½d.—5s. 1¼d.	942,880 12 7	—	10,939,676	4,176,977 13 2	1812
3,158,693	5s. 1¼d.—5s. 7¼d.	750,768 17 3	—	8,685,461	3,022,546 9 2	1813
5,393,713	5s. 7¼d.	1,454,594 2 4	—	11,824,865	4,527,011 2 2	1814
4,323,844	5s. 7¼d.—6s. 1½d.	1,312,908 15 0	—	11,383,979	4,897,006 11 3	1815
3,557,200	6s. 1½d.—5s. 7¼d.	1,037,185 13 10	—	9,221,543	3,911,981 10 5	1816
3,586,932		1,026,277 9 9	—	9,626,945	3,757,766 9 11	1817
4,284,347		1,175,077 8 9	—	11,610,997	4,496,709 5 11	1818
3,676,516	5s. 7¼d.	1,036,924 4 2	—	9,948,171	3,913,705 10 3	1819
3,299,650		924,993 1 0	—	9,448,435	4,012,707 8 8	1820
3,311,462		928,304 10 9	21,007,386	9,822,573	4,085,673 14 11	1821
2,910,483		815,897 19 11	—	9,829,662	4,252,010 3 6	1822
3,590,376	5s. 7¼d.—2s. 4⅗d.	624,819 13 10	—	9,696,974	3,407,449 17 2	1823
6,690,315	2s. 4⅗d.	803,148 11 5	—	15,433,227	3,895,285 11 1	1824
9,262,744		1,111,825 12 0	—	18,928,342	3,884,830 6 5	1825
6,834,867		967,998 12 11	—	18,230,859	4,125,598 14 1	1826
8,260,664	2s. 10d.	1,170,233 7 2	—	19,684,425	4,178,508 8 2	1827
9,937,903		1,407,869 11 10	—	23,413,770	4,933,552 4 2	1828
9,212,224		1,305,064 18 6	—	22,690,270	4,818,781 0 6	1829
9,004,539	2s. 10d.—3s.—3s. 4d.	1,412,917 7 8	—	22,744,271	5,209,599 8 6	1830
8,710,672	3s. 4d.	1,451,778 13 4	24,135,422	21,845,408	5,189,661 2 6	1831
8,657,756		1,442,959 6 8	—	21,346,753	5,074,854 13 4	1832
8,168,596		1,361,432 13 4	—	21,874,455	5,253,513 19 2	1833
9,708,416	3s. 4d.—2s. 4d.	1,369,310 12 8	—	23,397,760	5,243,430 13 6	1834
11,381,223		1,327,809 7 0	—	24,710,208	5,073,276 4 6	1835
12,248,772		1,429,023 8 0	—	26,745,300	5,485,882 13 0	1836
11,235,635	2s. 4d.	1,310,824 1 8	—	24,493,539	5,006,697 9 2	1837
12,296,342		1,434,573 4 8	—	26,486,543	5,451,792 3 0	1838
10,815,709		1,261,832 14 4	—	25,190,843	5,363,220 1 0	1839
7,401,051	2s. 4d.—2s. 8d.	936,126 3 8	—	21,859,337	5,208,040 13 0	1840
6,485,443	2s. 8d.	864,725 14 8	26,751,199	20,642,333	5,161,610 15 6	1841
5,290,650	2s. 8d.—3s. 8d.	904,908 8 0	—	18,841,890	5,046,813 13 0	1842
5,546,483	3s. 8d.—2s. 8d.	852,418 11 4	—	18,864,332	4,903,201 10 2	1843
6,451,137		860,151 12 0	—	20,608,525	5,171,181 1 4	1844
7,605,196		1,014,026 2 8	—	23,122,588	5,749,794 0 10	1845
7,952,076		1,060,276 16 0	—	24,106,697	5,934,359 8 0	1846
6,037,383		804,984 8 0	—	20,639,797	5,234,003 0 2	1847
7,072,933	2s. 8d.	943,057 14 8	—	22,202,450	5,504,578 19 6	1848
6,973,333		929,777 14 8	—	22,962,012	5,747,218 1 0	1849
7,408,086		987,744 16 0	—	23,862,585	5,948,467 19 0	1850
7,550,518		1,006,735 14 8	27,393,337	23,976,596	6,017,218 7 4	1851
8,208,256		1,094,434 2 8	—	25,200,879	6,255,708 7 0	1852
8,136,362	2s. 8d.—3s. 4d.	1,273,151 18 8	—	25,021,317	6,760,422 6 6	1853
						Year ended 31 Mar.
8,236,915	3s. 4d.—4s.	1,577,968 10 8	—	24,897,926	7,596,145 3 11	1855
6,[illegible]817	4s.—6s.—6s. 2d.	1,904,882 15 11	—	22,269,377	8,056,145 19 11	1856
6,887,112	6s. 2d.	2,098,952 0 8	—	23,561,743	8,800,684 8 8	1857
6,[illegible]207		2,091,488 16 6	—	23,992,576	8,975,236 8 6	1858
5,[illegible]499	6s. 2d.—8s.	2,079,814 10 6	—	22,603,480	8,953,842 18 6	1859
5,[illegible]241	8s.—8s. 1d.	2,381,418 15 9	—	24,435,443	9,780,394 3 5	1860
4,[illegible]20	8s. 1d.—10s.	1,968,121 14 10	—	19,639,938	9,242,303 16 4	1861
4,190,128		2,095,064 0 0	28,974,362	19,335,136	9,667,568 0 0	1862
3,891,759		1,945,879 10 0	—	18,884,529	9,442,264 10 0	1863
3,[illegible]526		1,966,763 0 0	—	19,423,444	9,711,722 0 0	1864
4,[illegible]241	10s.	2,078,620 10 0	—	20,383,375	10,191,687 10 0	1865
4,[illegible]254		2,259,127 0 0	—	20,978,473	10,489,236 10 0	1866
5,[illegible]576		2,551,378 0 0	—	22,146,382	11,073,191 0 0	1867
4,[illegible]704		2,338,352 0 0	—	21,019,670	10,509,835 0 0	1868
4,81[illegible]055		2,421,027 10 0	—	21,107,922	10,553,961 0 0	1869

Population of Ireland for the periods prior to 1801 has been furnished from the Irish Census Report for 1821.

AN ACCOUNT of the NUMBER of GALLONS of BRITISH SPIRITS exported from the UNITED KINGDOM in the Years 1849 to 1868 inclusive.

TO WHAT COUNTRIES.	1849.	1850.	1851.	1852.	1853.	1854.	1855.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Channel Islands	16,795	2,907	773	623	3,313	7,837	12,106
France	566	6	33	21	140	42,652	3,068,766
Portugal	107	1,490	170	100	138	73	138
Italy	178	551	636	355	870	636	56,231
Turkey	12	—	45	547	4	8,958	95,907
West Coast of Africa (Foreign)	15	171	113	792	9,214	851	164,459
British India	12,084	17,997	18,056	7,459	15,853	24,041	43,210
Australia	72,474	59,612	44,606	125,667	529,167	355,436	178,294
British North America	25,260	27,866	22,108	13,832	24,377	55,227	34,268
United States of America	173,719	173,501	116,561	156,360	206,513	137,128	118,486
Other Countries	21,377	24,813	26,549	17,963	38,323	48,256	68,826
TOTAL	322,587	308,914	229,650	323,719	827,912	681,095	3,840,691

	1856.	1857.	1858.	1859.	1860.	1861.	1862.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Channel Islands	49,306	75,218	15,514	25,166	25,773	56,227	71,694
France	3,155,580	2,622,491	29,293	503,652	440,917	1,912,387	425,047
Portugal	128,557	332,013	223,786	158,793	569,124	983,985	1,112,988
Italy	19,552	2,109	2,413	631	2,911	1,875	596,759
Turkey	60,415	423	2,412	881	2,585	3,272	638,297
West Coast of Africa (Foreign)	10,973	7,140	3,221	32,019	129,159	268,128	357,458
British India	33,946	40,291	126,861	70,281	38,919	89,441	70,237
Australia	916,150	935,539	454,346	510,163	256,807	274,580	641,042
British North America	51,858	93,147	56,378	78,910	64,988	42,907	106,092
United States of America	295,279	463,987	280,726	416,617	446,541	108,357	170,481
Other Countries	125,177	256,851	130,361	143,938	217,307	185,083	220,853
TOTAL	4,846,793	4,829,209	1,325,311	1,941,051	2,195,031	3,926,242	4,410,948

	1863.	1864.	1865.	1866.	1867.	1868.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Channel Islands	27,879	10,783	13,952	4,229	3,951	3,415
France	637,317	434,915	18,186	10,557	10,662	16,958
Portugal	1,447,920	1,465,193	467,725	48,762	229,119	38,316
Italy	170,314	74,907	20,862	449	7,995	2,555
Turkey	299,615	118,702	21,127	998	2,029	25,859
West Coast of Africa (Foreign)	281,287	264,283	278,477	353,196	291,514	258,231
British India	85,548	66,492	85,200	90,560	109,026	130,289
Australia	602,853	268,597	221,060	309,349	314,597	449,009
British North America	136,461	108,284	125,978	183,349	183,691	158,396
United States of America	147,351	49,850	145,653	143,993	102,235	137,707
Other Countries	544,671	513,134	261,766	114,946	76,236	139,709
TOTAL	4,381,216	3,375,140	1,659,986	1,260,388	1,331,055	1,360,444

NOTE.—This Account is made up for Years ended 31st December to the Year 1859 inclusive. The quantities of British Spirits exported to the several Countries cannot be distinguished for Years ending 31st March until the year 1860.

SPIRITS.

Account of the Quantities of British Spirits removed from each Country of the United Kingdom to each of the other Countries, and of the Quantities of Foreign and Colonial Spirits retained for Home Consumption in the United Kingdom, in each Year from the Year 1856 to the Year 1868.

ar ended 31st cember.	Number of Gallon of Spirits at Proof Strength removed from						Number of Gallons of Foreign and Colonial Spirits retained for Home Consumption.
	England to		Scotland to		Ireland to		
	Scotland.	Ireland.	England.	Ireland.	England.	Scotland.	
1856	1,200	—	3,596,079	886,984	1,992,830	5,172	5,003,310
1857	3,220	5,942	3,277,561	1,047,300	2,455,789	5,985	4,731,976
1858	2,506	80,642	4,257,456	844,332	2,096,969	3,189	4,582,313
1859	7,211	107,124	4,878,187	851,890	1,496,313	2,496	4,932,648
1860	7,852	72,228	4,621,283	771,637	1,087,347	4,904	5,521,923
1861	5,142	48,901	3,593,761	730,552	1,064,607	4,276	5,193,070
1862	8,426	40,176	3,895,140	679,419	1,028,237	9,497	5,193,642
1863	17,871	83,973	3,903,269	908,650	1,158,755	30,081	5,574,258
1864	10,443	79,012	4,009,405	673,327	1,104,258	41,486	6,298,270
1865	11,113	63,000	3,602,305	538,342	1,093,915	26,046	6,732,217
1866	13,866	50,207	3,824,537	634,688	1,073,618	29,892	7,797,470
1867	11,060	34,661	3,600,440	617,556	1,115,766	29,516	8,339,155
1868	9,399	85,724	3,692,513	595,535	1,175,086	69,719	8,398,817

te.—The Accounts relating to the quantities of Spirits removed under Bond from Customs' Warehouses, are only made up in the Customs' Department for years ending 31st December. The foregoing Account has in consequence been prepared for Years ending 31st December.

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n Account of the Quantities of Spirits exported from the United Kingdom, and methylated by Distillers and Rectifiers, also the Quantities of Malt, Sugar, and Molasses used in Distillation in each Year from the Year 1856 to the Year 1868 (ended 31st March 1869).

Year ended 31st March.	Quantities of Spirits.			Quantities of Malt, Sugar, and Molasses used in the United Kingdom in Distillation.		
	Exported from the United Kingdom.	Methylated in the United Kingdom by				
		Distillers.	Rectifiers on Drawback.,	Malt.	Sugar.	Molasses.
	Gallons.	Gallons.	Gallons.	Bushels.	Lbs.	Lbs.
1857	5,716,529	131,392	78,301	4,677,420	38,792	10,542,889
1858	3,532,797	154,658	97,862	5,463,422	77,469	359,784
1859	1,313,823	202,187	134,222	4,728,292	111,688	1,726,305
1860	2,064,617	310,771	149,296	4,905,023	11,318	5,547,050
1861	2,195,031	353,212	185,757	3,991,987	1,962	3,603,935
1862	3,926,242	411,823	220,404	3,584,315	1,264,657	43,841,640
1863	4,410,948	469,565	278,598	3,927,421	1,437,178	27,376,238
1864	4,381,216	593,068	270,679	4,802,767	184,743	9,527,193
1865	3,375,140	639,273	294,374	4,508,519	140,057	2,985,775
1866	1,659,986	693,785	304,587	5,027,962	348,733	3,136,479
1867	1,260,388	594,639	334,033	4,116,356	563,088	9,697,162
1868	1,331,055	454,352	400,490	4,083,437	354,942	8,090,307
1869	1,360,444	578,785	307,173	4,407,797	35,999	15,390,740

A Statement of the Number of Detections connected with Illicit Distillation, in each Year from the Year 1830 to 1868, ended 31st March 1869.

Year.	ENGLAND.	SCOTLAND.	IRELAND.	UNITED KINGDOM.
1830	170	392	No record.	Great Britain only. 562
1831	203	282		485
1832	284	296	5,455	6,035
1833	225	711	8,223	9,159
1834	314	692	8,192	9,198
1835	301	764	4,904	5,969
1836	317	453	3,323	4,093
1837	251	424	3,136	3,811
1838	190	412	3,298	3,900
1839	148	238	1,359	1,745
1840	121	244	1,004	1,369
1841	160	252	881	1,293
1842	180	139	1,895	2,214
1843	204	236	3,456	3,896
1844	213	177	2,574	2,964
1845	183	148	2,178	2,509
1846	157	95	1,370	1,622
1847	178	64	946	1,188
1848	273	69	2,385	2,727
1849	480	103	2,654	3,237
1850	551	142	3,545	4,238
1851	486	89	3,466	4,041
1852	509	124	2,904	3,537
1853	288	73	2,740	3,101
Year ended 31st March				
1855	301	73	1,853	2,227
1856	292	58	2,338	2,688
1857	195	50	2,229	2,474
1858	189	48	1,961	2,198
1859	195	37	3,172	3,404
1860	126	29	2,396	2,551
1861	111	18	1,589	1,718
1862	114	23	2,122	2,259
1863	105	26	1,972	2,103
1864	84	19	2,757	2,860
1865	57	9	3,457	3,523
1866	55	12	3,575	3,642
1867	26	10	2,319	2,355
1868	40	11	1,606	1,657
1869	41	16	1,841	1,898

ACCOUNT of the QUANTITIES of SUGAR and MOLASSES used in BREWING and DISTILLATION in the UNITED KINGDOM in each year from 1847 to the year 1868, ended 31st March 1869.

Year.	In the Brewing of Beer.	In the Distillation of Spirits.	
	Sugar.	Sugar.	Molasses.
	Cwts.	Cwts.	Cwts.
1847	72,453	20,460	—
1848	24,887	10,849	2,075
1849	16,421	3,389	16,969
1850	9,869	5,273	22,369
1851	6,589	—	15,193
1852	7,277	10,759	100,209
1853	13,251	524	44,799
Year ended 31st March			
1855	22,807	11,905	187,006
1856	15,440	25,710	155,556
1857	20,793	346	94,133
1858	27,796	692	3,212
1859	25,553	997	15,413
1860	54,664	101	49,527
1861	85,304	18	32,178
1862	77,840	11,292	391,443
1863	91,543	12,832	244,431
1864	70,535	1,641	85,064
1865	33,019	1,251	26,659
1866	68,765	3,114	28,004
1867	243,868	5,028	86,582
1868	356,089	13,884	61,520
1869	369,350	321	137,417

SUGAR.

An Account of the Quantities charged, the Amount of Duty and Rates of Duty in each Year since the Imposition thereof to the Year 1868, ended 31st March 1869.

Year.	ENGLAND.			SCOTLAND.			IRELAND.			UNITED KINGDOM
	Quantity charged.	Amount of Duty.	Rate of Duty per Cwt.	Quantity charged.	Amount of Duty.	Rate of Duty per Cwt.	Quantity charged.	Amount of Duty.	Rate of Duty per Cwt.	Quantity charged.
Commenced 15th July	Cwts.	£ s. d.		Cwts.	£ s. d.		Cwts.	£ s. d.		Cwts.
1837	—	—		—	—		—	—		—
1838	129	155 2 0	£1 4 0.	—	—		—	—		129
1839	—	—		16	19 16 0		—	—		16
1840	96	121 5 7	£1 4 0. — £1 4 0. and 5 per cent.	8	9 9 0		—	—		104
1841	2,355	2,967 13 4		—	—		—	—		2,355
1842	3,477	4,381 14 4		—	—		—	—		3,477
1843	3,843	4,843 2 6	£1 4 0 and 5 per cent.	—	—		—	—		3,843
1844	5,482	6,907 6 5		—	—		115	145 0 0		5,597
1845	4,246	3,295 19 0	£1 4 0 and 5 per cent. — 14s.	—	—		125	95 0 0		4,371
1846	3,488	2,442 13 1		—	—		97	69 0 0		3,585
1847	177	124 2 7		—	—		—	—		177
1848	—	—	14s.	—	—		—	—		—
1849	—	—		—	—		—	—		—
1850	—	—	14s. — 11s.	—	—		—	—		—
1851	6	3 4 2	11s. — 10s.	—	—		—	—		6
1852	—	—		—	—		347	150 18 9		347
1853	—	—	10s.	—	—		1,538	669 11 5		1,538
Year ended 31st Mar.			s. d.							
1855	—	—	Refined - - 16 0 White Clayed - 14 0 Yellow Muscovado 12 0 Brown do. 11 0 Molasses - - 4 6	—	—	Same as in England.	1,217	313 18 11	Same as in England.	1,217
1856	—	—		—	—		657	481 11 10		657
1857	—	—		—	—		104	67 0 6		104
1858	—	—		—	—		—	—		—
1859	—	—	£ s. d. Refined - - 1 0 0 White Clayed - 0 17 6	—	—		—	—		—
1860	—	—	Yellow Muscovado 0 15 0 Brown do. 0 13 0	—	—		—	—		—
1861	—	—	Molasses - - 0 5 4	—	—		—	—		—
1862	—	—		—	—		—	—		—
1863	140	88 13 4		—	—		—	—		140
1864	—	—		—	—		—	—		—
1865	1,064	496 18 10	s. d. Refined - - 12 10 White Clayed - 11 8	—	—		—	—		1,064
1866	590	275 11 7	Yellow Muscovado - 10 6 Brown do. - 9 4	—	—		—	—		590
1867	18	9 16 6	Not equal to brown do. 8 2 Molasses - - 3 6	—	—		—	—		18
1868	2,940	1,126 16 11	Refined - - 12 0 Not equal to do. 1st Class 11 3 2nd „ 10 6 3rd „ 9 7 4th „ 8 0 Molasses - - 3 6	—	—		—	—		2,940
1869	17,443	7,180 14 9		—	—		—	—		17,443

MALT.

he QUANTITIES of MALT charged with Duty in ENGLAND, SCOTLAND, IRELAND, and the UNITED respectively; the Rates of Duty and the Amount of Duty in each Year from the Imposition of the e Year 1868 (ended 31st March 1869).

NGLAND.		SCOTLAND.		IRELAND.		UNITED KINGDOM.		
s	Rate of Duty per Bushel.	Number of Bushels charged with Duty.	Rate of Duty per Bushel.	Number of Bushels charged with Duty.	Rate of Duty per Bushel.	Number of Bushels charged with Duty.	Amount of Duty.	
							£ s. d.	
d ced 20th April 1697.								
ant ties						No Account of Quantities can be rendered for this Period.	981,938 11 10	
							No Account.	
78						12,166,778	313,907 5 0	
05						26,754,505	691,577 4 11	
42						19,765,042	512,735 4 4	
82						27,120,982	702,957 11 1	
30						23,099,630	599,477 3 7	
55						25,002,855	648,846 15 2	
66						23,209,966	602,837 5 0	
35						20,275,335	527,355 19 10	
21						19,671,021	511,954 10 6	
26						22,263,126	578,839 19 1	
83		Commenced May 1713.				22,313,483	580,168 16 7	
39						25,060,639	650,932 14 4	
67						20,019,767	530,324 0 3	
10						24,472,610	643,645 19 8	
19						26,643,119	695,142 1 2	
26						28,859,926	752,331 15 3	
57						26,862,157	699,643 17 3	
27			$6\frac{6}{21}d.$			28,228,627	734,789 3 3	
44						25,625,844	668,954 10 2	
91						28,587,391	745,331 12 5	
88						32,999,688	856,931 0 0	
08						30,655,498	795,545 19 7	
67						24,227,667	629,568 1 7	
72						27,265,172	707,478 14 3	
03						27,016,303	732,557 16 6	
76						25,401,576	688,579 10 2	
69	$6\frac{6}{21}d.$					20,951,269	568,204 13 10	
16						23,032,216	622,558 6 1	
21						28,410,421	767,113 13 9	
40						25,833,240	702,083 12 7	
68						26,980,568	731,489 14 11	
00						29,795,100	803,635 2 4	
37						27,087,437	732,410 10 11	
86						25,494,686	689,859 2 1	
61						23,661,561	640,997 8 9	
66						24,491,366	662,034 11 9	
13						26,145,413	706,866 5 7	
97						26,716,197	718,094 3 5	
74						22,074,674	595,683 6 5	
54						20,141,254	537,480 1 3	
89			$3\frac{6}{21}d.$			25,879,389	695,695 6 4	
91						26,298,391	685,557 15 1	
89						31,776,789	851,320 12 11	
69						24,917,869	670,784 2 6	
50						23,955,350	641,597 5 0	
67						24,886,567	673,660 1 5	
50						26,422,650	713,187 14 2	
50						24,966,250	676,904 2 7	
80						29,284,786	788,397 4 10	
80						26,994,880	727,162 6 7	
58						24,280,058	654,538 19 7	
16						25,240,816	678,620 7 3	
90						27,347,890	738,833 3 11	
02						27,916,402	749,175 11 8	
84						24,120,284	648,602 9 3	
26						17,640,926	473,376 5 2	
44						25,027,614	666,739 4 6	
52						28,090,252	751,226 8 10	
71	$6\frac{6}{21}d.$; $9\frac{3}{21}d.$	No Account can be rendered of the Quantities of Malt charged with Duty in Scotland previous to 1770.	$3\frac{6}{21}d.$; $4\frac{1}{2}\frac{1}{21}d.$	Commenced 25th March 1785.		27,810,971	1,036,889 15 4	
						28,928,960	1,162,640 8 10	
50	$9\frac{3}{21}d.$		$4\frac{1}{2}\frac{1}{21}d.$			25,951,676	1,041,933 15 6	
42						19,557,812	788,148 13 8	
52						26,381,702	1,057,145 1 8	

(*continued*)

MALT.

ACCOUNT of the Quantities of Malt charged with Duty in England, Scotland, Ireland, and the United Kingdom, res
Rates of Duty, and the Amount of Duty in each Year from the Imposition of the Duty to the Year 1868 (ende
1869)—*continued.*

YEAR.	ENGLAND.		SCOTLAND.		IRELAND.		UNITED KIN	
	Number of Bushels charged with Duty.	Rate of Duty per Bushel.	Number of Bushels charged with Duty.	Rate of Duty per Bushel.	Number of Bushels charged with Duty.	Rate of Duty per Bushel.	Number of Bushels charged with Duty.	Amou
1765	25,631,086		No Account can be rendered previous to 1770.				ENG. only. 25,631,086	GREAT BRITAIN only. 1,4
1766	20,823,576						20,823,576	8
1767	21,894,498						21,894,498	8
1768	27,124,938						27,124,938	1,0
1769	26,546,052						26,546,052	1,0
1770	24,452,960		1,762,460				GREAT BRITAIN only. 26,215,420	GREAT BRITAIN only. 9
1771	21,961,057	$9\frac{1}{4}\frac{3}{21}d.$	1,709,446	$4\frac{1}{2}\frac{12}{21}d.$			23,670,503	8
1772	27,538,150		1,701,432				29,239,582	1,1
1773	21,467,926		1,546,489				23,014,415	8
1774	23,949,905		1,447,350				25,397,255	9
1775	24,967,360		1,352,121				26,319,481	9
1776	23,336,298		1,630,110				24,966,408	1,0
1777	25,814,436		1,812,538				27,626,924	1,0
1778	26,318,736		1,869,952				28,188,688	1,0
1779	26,273,405	$9\frac{1}{4}\frac{2}{21}d.$; $9\frac{1}{2}\frac{4}{5}d.$	2,040,660	$4\frac{1}{2}\frac{12}{21}d.$; $4\frac{3}{4}\frac{8}{75}d.$			28,314,065	1,0
1780	30,805,100	$9\frac{1}{2}\frac{1}{5}d.$; 1*s.* $4\frac{1}{4}d.$	2,215,487	$4\frac{8}{4}\frac{8}{25}d.$; $8\frac{1}{3}d.$			33,020,587	1,1
1781	26,718,048		1,924,320				28,642,368	1,0
1782	27,159,104		2,005,206				29,164,310	1,0
1783	16,712,114		1,103,063				17,815,177	1,1
1784	25,796,105		1,780,143		Commenced 25th March 1785.		27,756,248	1,0
1785	26,269,439	1*s.* $4\frac{1}{4}d.$	1,681,372	$8\frac{1}{3}d.$	4,446,343		32,397,154	1,0
1786	22,074,334		1,576,979		3,500,890		27,152,203	1,0
1787	26,439,578		1,748,273		3,654,028		31,841,879	1,0
1788	26,048,072		1,714,577		3,901,648		31,664,297	1,0
1789	23,509,592		1,646,497		3,646,706	7*d.*	28,802,795	1,1
1790	21,976,959		1,544,666		4,607,953		28,129,578	1,0
1791	27,070,363	1*s.* $4\frac{1}{4}d.$; 1*s.* $7\frac{1}{2}d.$	1,740,283	$8\frac{1}{3}d.$; $9\frac{1}{2}\frac{3}{4}d.$	4,775,390		33,586,036	2,0
	Stock in hand		Stock in hand	$9\frac{1}{2}\frac{1}{3}d.$; $8\frac{1}{3}d.$			Stock in hand	
1792	27,789,166	1*s.* $7\frac{1}{4}d.$; 1*s.* $4\frac{1}{4}d.$	1,964,592		4,676,835		34,430,593	2,0
1793	23,706,765		1,715,381		5,039,899		30,462,045	1,8
1794	24,813,341		1,675,741		4,873,984	$9\frac{1}{4}d.$	31,363,066	1,9
					Stock in hand		Stock in hand	
1795	23,960,822		1,692,946		4,697,153		30,350,921	1,9
					Stock in hand	1*s.* 3*d.*	Stock in hand	
1796	27,282,973		1,203,023		4,956,584		33,442,580	2,1
1797	29,979,110	1*s.* $4\frac{1}{4}d.$	2,085,672	$8\frac{1}{3}d.$	4,672,989		36,737,771	2,3
1798	26,143,432		1,934,396		4,413,817	1*s.* 5*d.*	32,491,645	2,1
					Stock in hand		Stock in hand	
1799	30,805,822		2,365,897		3,311,463		36,483,182	2,4
					Stock in hand		Stock in hand	
1800	14,049,749		876,598		681,340	1*s.* $6\frac{1}{4}d.$	15,607,687	1,0
1801	18,005,786		607,384		1,030,175		19,643,345	1,3
1802	29,432,584	1*s.* $4\frac{1}{4}d.$; 2*s.* 5*d.*	1,716,278	$8\frac{1}{3}d.$; 1*s.* $8\frac{3}{4}d.$	3,611,579		34,760,441	2,5
	Stock in hand		Stock in hand				Stock in hand	
1803	29,562,038	2*s.* 5*d.*	1,594,284	1*s.* $8\frac{3}{4}d.$	3,553,762	1*s.* $6\frac{1}{4}d.$; 1*s.* $9\frac{1}{2}d.$	34,710,084	3,9
					Stock in hand		Stock in hand	
				From Barley. / From Bigg.				
				s. d. / *s. d.*				
1804	21,854,111	2*s.* 5*d.*; 4*s.* $5\frac{3}{4}d.$	1,091,377		2,807,535	1*s.* $9\frac{1}{2}d.$; 2*s.* $3\frac{1}{2}d.$	25,753,023	5,3
	Stock in hand		Stock in hand		Stock in hand		Stock in hand	
1805	21,665,204		1,136,112		2,766,867	2*s.* $3\frac{1}{2}d.$	25,568,183	5,3
1806	26,652,425		1,244,104		2,814,418	2*s.* $3\frac{1}{2}d.$; 2*s.* $6\frac{3}{4}d.$	30,710,947	6,5
					Stock in hand		Stock in hand	
1807	24,158,843		1,259,298		2,372,293		27,790,434	5,9
1808	21,726,415		1,048,946		2,597,758		25,373,119	5,3
1809	22,120,984		772,758	3 $9\frac{1}{2}$ / 3 $1\frac{1}{4}$	2,958,617	2*s.* $6\frac{3}{4}d.$	25,852,359	5,4
1810	23,546,346	4*s.* $5\frac{3}{4}d.$	820,294		2,522,543		26,889,183	5,7
1811	25,982,749		1,012,236		2,581,842		29,676,827	6,3
1812	18,092,965		934,452		2,206,206		21,233,623	4,4
1813	21,701,356		685,244		2,967,603	2*s.* $6\frac{3}{4}d.$; 3*s.* $3\frac{3}{4}d.$	25,354,203	5,4
					Stock in hand		Stock in hand	
1814	25,320,615		1,266,852		3,156,175	3*s.* $3\frac{3}{4}d.$	29,743,642	6,4
1815	26,246,795		1,297,777		2,664,466	3*s.* $3\frac{3}{4}d.$; 4*s.* 5*d.*	30,209,038	6,5
					Stock in hand		Stock in hand	
1816	21,158,348	4*s.* $5\frac{3}{4}d.$; 2*s.* 5*d.*	1,162,024	3 $9\frac{1}{2}$ / 1 $8\frac{3}{4}$	3 $1\frac{1}{4}$ / 1 $8\frac{3}{4}$	1,879,721	4*s.* 5*d.*; 2*s.* $4\frac{1}{2}d.$	24,200,093
1817	20,855,566	2*s.* 5*d.*	1,093,678	1 $8\frac{3}{4}$	1 $8\frac{3}{4}$	1,385,486		23,334,730
1818	24,629,838		1,390,515			1,783,636	2*s.* $4\frac{1}{2}d.$	27,803,989
1819	22,612,290	2*s.* 5*d.*; 3*s.* $7\frac{1}{4}d.$	1,454,320			1,742,444		25,809,054
	Stock in hand		Stock in hand	3 $7\frac{1}{4}$	3 $7\frac{1}{4}$			Stock in hand
1820	23,884,242	3*s.* $7\frac{1}{4}d.$	1,182,208			1,793,671		26,860,121
						Stock in hand	3*s.* $6\frac{3}{4}d.$	Stock in hand
1821	26,138,437		1,305,659	3 $7\frac{1}{4}$	3 1 / 2 10	1,949,315		29,393,411
1822	26,688,512	3*s.* $7\frac{1}{4}d.$; 2*s.* 7*d.*	1,403,177	3 $7\frac{1}{4}$ / 2 7	2 10 / 1 $9\frac{1}{2}$ / 2 0	1,756,391	3*s.* $6\frac{3}{4}d.$; 2*s.* 7*d.*	29,848,080

MALT.

Quantities of Malt charged with Duty in England, Scotland, Ireland, and the United Kingdom, respectively; the y. and the Amount of Duty in each Year from the Imposition of the Duty to the Year 1868 (ended 31st March *nued.*

ENGLAND.		SCOTLAND.			IRELAND.			UNITED KINGDOM.	
	Rate of Duty per Bushel.	Number of Bushels charged with Duty.	Rate of Duty per Bushel.		Number of Bushels charged with Duty.	Rate of Duty per Bushel.		Number of Bushels charged with Duty.	Amount of Duty.
			From Barley.	From Bigg.					£ s. d.
		1,616,590			1,702,395			28,164,137	3,619,500 8 5
		2,788,608			2,107,752			32,511,743	4,172,452 19 11
		3,925,847			2,706,862			36,205,450	4,631,325 2 6
		2,726,555			2,406,252	2s. 7d.		32,468,778	4,177,277 7 11
		2,714,073			1,803,091			29,613,501	3,809,998 9 2
		3,867,159			2,409,228			36,794,206	4,731,584 13 3
		3,712,963			2,012,079			29,153,177	3,743,615 4 1
						From Barley.	From Bigg.		
						s. d.	s. d.		
		4,101,946			1,959,606			32,962,454	4,231,997 8 9
		4,186,955			2,101,844			39,252,269	5,036,667 14 11
		3,714,334			2,006,350			37,390,455	4,799,052 12 11
		4,302,036			1,984,849			40,075,895	5,140,758 13 7
		4,491,292			2,204,658			41,145,596	5,275,605 17 8
		4,459,553			2,353,645			42,892,054	5,499,884 2 2
	2s. 7d. and 5 per cent. additional from 15th May 1840.	4,903,187	2s. 7d. and 5 per cent. additional from 15th May 1840.	2s.	2,287,535			44,387,719	5,699,878 18 5
		4,583,446			2,275,347			40,551,149	5,216,966 15 10
		4,419,141			2,262,440			40,505,566	5,211,799 4 2
		4,360,373			1,744,552			39,930,941	5,139,805 13 8
		4,397,304			1,406,116			42,456,862	5,592,478 1 2
						2 7 and 5 per cent. additional from 15th May 1840.	2 0		
		4,058,362			1,149,692			36,164,448	4,889,252 8 10
		3,786,476			1,268,656			35,851,394	4,848,584 8 11
		3,618,607			1,184,281			35,693,890	4,827,951 0 1
		3,889,458			1,441,177			37,187,186	5,027,062 18 7
		4,353,038			1,684,112			36,545,990	4,937,959 0 0
		4,584,667			1,788,644			42,097,085	5,691,142 0 3
		3,650,445			1,387,405			35,307,815	4,775,692 10 4
		4,026,937			1,670,519			37,545,912	5,076,238 1 3
		4,197,929			1,576,403			38,935,460	5,266,799 11 1
		4,639,159			1,682,103			40,744,752	5,511,441 2 0
		4,102,245			1,596,956			40,337,415	5,457,287 8 7
		3,931,790			1,657,073			41,072,486	5,558,496 17 7
		4,163,830			1,630,075			42,039,752	5,690,273 19 3
	2s. 7d. and 5 per cent. additional; —4s.	3,192,092 Stock in hnd	2s. 7d. and 5 per cent. additional; —4s.	2s. and 5 per cent. additional; —3s. 1d.	1,439,923 Stock in hnd	2s. 7d. and 5 per cent. additional; —4s.	2s. and 5 per cent. additional; —3s. 1d.	35,208,610 Stock in hand	6,847,107 6 2 952,696 2 2
	4s.	1,630,866	4s.	3s. 1d.	1,190,679	4s.	3s. 1d.	33,524,492	6,697,611 8 10
	4s.; 2s. 7d., and 5 per cent. additional.	1,122,303	4s.; 2s. 7d., and 5 per cent. add.	3s. 1d.; 2s., and 5 per cent. add.	1,691,159	4s.; 2s. 7d., and 5 per cent. add.	3s. 1d.; 2s., and 5 per cent. add.	39,127,388	5,727,770 16 9
		1,313,918			1,834,717			41,164,254	5,579,613 1 7
		1,537,876			2,161,520			42,794,049	5,800,571 5 8
		1,600,504			2,249,025			44,564,986	6,041,401 12 9
		1,554,658			2,119,108			37,366,554	5,065,823 9 6
	2s. 7d. and 5 per cent. additional.	1,727,936	2s. 7d. and 5 per cent. additional.	2s. and 5 per cent. additional.	2,513,760	2s. 7d. and 5 per cent. additional.	2s. and 5 per cent. additional	45,555,914	6,176,682 12 7
		1,720,281			1,919,093			41,064,830	5,567,847 18 6
		1,955,363			2,406,400			47,930,949	6,499,104 18 6
		2,092,699			2,489,774			48,538,413	6,581,603 15 6
		2,499,498			2,473,620			50,163,487	6,801,731 13 9
		2,532,047			2,401,382			50,915,828	6,904,209 14 6
		2,381,501			2,499,366			48,489,437	6,575,263 3 3
		2,372,504			2,830,746			49,590,509	6,724,255 15 3

the 14th August 1855 Malt has been made Duty-free for distillery purposes, under the provisions of the Act 18 & 19 Vict. c. 94. The greater portion of the Malt made in Scotland is so used.

MALT.

AN ACCOUNT of the QUANTITIES of MALT EXPORTED on DRAWBACK, and made DUTY FREE f
CATTLE FEEDING, EXPORTATION, and DISTILLATION in each Year, from the Year 1856 to th
Year 1868, ended 31st March 1869.

Year ended 31st March.	Bushels of Malt exported on Drawback from United Kingdom.	Bushels of Malt made Duty Free for Cattle Feeding.	Bushels of Malt made Duty Free for Exportation and Distillation.				Total Bushels of Mal relieved from Duty in United Kingdom.
			England.	Scotland.	Ireland.	United Kingdom.	
1857	5,364		732,182	3,326,973	886,328	4,945,483	4,950,847
1858	—		585,592	3,933,165	906,575	5,425,332	5,425,332
1859	255		556,732	3,836,691	768,682	5,162,105	5,162,360
1860	—		597,230	4,060,746	722,431	5,380,407	5,380,407
1861	104,751		554,526	3,281,912	443,128	4,279,566	4,384,317
1862	210,831		607,458	2,861,059	433,053	3,901,570	4,112,401
1863	202,365		529,011	3,255,325	423,986	4,208,322	4,410,687
1864	247,985	Commenced 28th April 1864	585,862	3,638,897	508,309	4,733,068	4,981,053
1865	212,735	60,247	578,500	3,612,553	628,134	4,819,187	5,092,169
1866	368,846	29,094	459,046	3,493,803	645,003	4,597,852	4,995,792
1867	457,701	5,170	546,253	3,170,230	644,467	4,360,950	4,823,821
1868	252,168	713	458,947	3,152,093	670,542	4,281,582	4,534,463
1869	345,787	316	452,880	3,489,147	734,032	4,676,059	5,022,162

AN ACCOUNT of the QUANTITIES of MALT and BRITISH SPIRITS taken for CONSUMPTION, with the QUANTITIES consumed per HEAD of the POPULATION, in each Year from the Year 1856 to the Year 1868, ended 31st March 1869.

Year ended 31st March.	ENGLAND.					SCOTLAND.					IRELAND.					UNITED KINGDOM.					Year ended 31st March.
	Population.	Quantities of Malt and British Spirits.				Population.	Quantities of Malt and British Spirits.				Population.	Quantities of Malt and British Spirits.				Population.	Quantities of Malt and British Spirits.				
		Taken for Consumption.		Consumed per Head of the Population.			Taken for Consumption.		Consumed per Head of the Population.			Taken for Consumption.		Consumed per Head of the Population.			Taken for Consumption.		Consumed per Head of the Population.		
		Malt.	Spirits.	Malt.	Spirits.		Malt.	Spirits.	Malt.	Spirits.		Malt.	Spirits.	Malt.	Spirits.		Malt.	Spirits.	Malt.	Spirits.	
		Bushels.	Gallons.	Bushels.	Gallons.		Bushels.	Gallons.	Bushels.	Gallons.		Bushels.	Gallons.	Bushels.	Gallons.		Bushels.	Gallons.	Bushels.	Gallons.	
1857	19,042,412	35,286,530	11,386,279	1·853	0·598	2,995,771	1,011,605	5,368,052	0·337	1·791	5,972,851	1,680,263	6,807,412	0·281	1·139	28,011,034	37,978,398	23,561,743	1·355	0·841	1857
1858	19,256,516	36,905,126	11,634,198	1·916	0·600	3,012,310	1,214,910	5,575,171	0·403	1·850	5,919,454	1,821,610	6,783,207	0·307	1·146	28,188,280	39,941,646	23,992,576	1·417	0·851	1858
1859	19,471,291	37,928,165	11,860,196	1·947	0·609	3,027,665	1,420,645	5,324,875	0·469	1·758	5,890,814	2,146,502	5,418,409	0·364	0·919	28,389,770	41,495,312	22,603,480	1·461	0·796	1859
1860	19,686,701	39,357,060	12,904,029	1·999	0·650	3,041,812	1,486,009	5,581,173	0·488	1·834	5,861,711	2,230,245	5,950,241	0·380	1·015	28,590,224	43,073,314	24,435,443	1·506	0·854	1860
1861	19,902,713	32,539,347	11,198,113	1·634	0·562	3,054,738	1,432,118	4,250,265	0·468	1·391	5,820,960	2,104,285	4,191,560	0·361	0·720	28,778,411	36,075,750	19,639,938	1·253	0·682	1861
1862	20,119,314	40,203,307	10,728,412	1·998	0·533	3,066,633	1,623,265	4,416,596	0·529	1·440	5,788,415	2,502,569	4,190,128	0·432	0·723	28,974,362	44,329,141	19,335,136	1·529	0·667	1862
1863	20,336,467	36,213,863	10,481,577	1·780	0·515	3,083,989	1,589,356	4,511,193	0·512	1·462	5,784,527	1,912,731	3,891,759	0·330	0·672	29,204,983	39,715,950	18,884,529	1·359	0·646	1863
1864	20,554,137	42,183,142	10,720,768	2·052	0·521	3,101,345	1,749,780	4,769,150	0·564	1·537	5,739,569	2,398,646	3,933,526	0·417	0·685	29,395,051	46,331,568	19,423,444	1·576	0·660	1864
1865	20,772,508	42,646,495	11,196,524	2·053	0·539	3,118,701	1,949,260	5,029,610	0·625	1·612	5,675,307	2,483,028	4,157,241	0·437	0·732	29,566,316	47,078,783	20,383,375	1·590	0·689	1865
1866	20,990,946	43,548,689	11,257,505	2·074	0·536	3,136,057	2,316,568	5,202,714	0·738	1·659	5,641,086	2,465,758	4,518,254	0·437	0·800	29,768,089	48,331,015	20,978,473	1·623	0·704	1866
1867	21,210,020	44,295,053	11,591,365	2·088	0·541	3,153,413	2,327,468	5,452,261	0·738	1·729	5,582,625	2,393,294	5,102,756	0·428	0·914	29,935,404	49,015,815	22,146,382	1·637	0·739	1867
1868	21,429,508	42,222,994	11,561,576	1·970	0·539	3,170,769	2,187,195	4,781,390	0·689	1·508	5,557,196	2,491,089	4,676,704	0·448	0·841	30,157,473	46,901,278	21,019,670	1·555	0·697	1868
1869	21,649,377	43,056,595	11,239,316	1·989	0·519	3,188,125	2,133,374	5,026,551	0·669	1·576	5,543,285	2,822,816	4,842,055	0·509	0·873	30,380,787	48,012,785	21,107,922	1·580	0·694	1869

BEER.

AN ACCOUNT of the NUMBER of BARRELS of BEER BREWED, calculated according to the CHARGE for LICENCE DUTY, in each Year from 1856 to the Year 1868, ended 31st March 1869.

YEAR ended 31st March.	ENGLAND.	SCOTLAND.	IRELAND.	UNITED KINGDOM.
1857	16,470,221	588,552	926,000	17,984,773
1858	16,634,421	622,019	910,195	18,166,635
1859	17,289,287	743,655	1,119,622	19,152,564
1860	18,316,062	810,727	1,213,307	20,340,096
1861	17,327,555	769,192	1,437,713	19,534,460
1862	17,884,078	806,861	1,298,374	19,989,313
1863	18,084,790	846,262	1,150,356	20,081,408
1864	19,188,671	935,551	1,236,239	21,360,461
1865	20,276,623	1,027,595	1,242,671	22,546,889
1866	22,614,604	1,238,787	1,535,209	25,388,600
1867	22,556,975	1,237,373	1,412,317	25,206,665
1868	21,561,156	1,154,964	1,585,721	24,301,841
1869	21,845,887	1,135,422	1,561,355	24,542,664

BEER.

AN ACCOUNT of the NUMBER of BARRELS of BEER EXPORTED from the UNITED KINGDOM, with the AMOUNT of DRAWBACK paid thereon, in each Year from 1856 to the Year 1868, ended 31st March 1869.

YEAR ended 31st March.	UNITED KINGDOM.	
	Barrels of Beer Exported.	Amount of Drawback paid thereon.
		£ s. d.
1857	423,180	183,516 1 9
1858	475,146	164,174 9 11
1859	562,793	176,183 1 2
1860	631,363	202,358 16 6
1861	509,030	161,152 3 11
1862	429,323	137,828 7 10
1863	485,597	159,860 14 3
1864	537,121	178,870 18 9
1865	530,305	173,254 1 5
1866	610,670	198,509 4 9
1867	588,296	191,630 8 10
1868	557 566	181,153 14 8
1869	521,272	167,122 6 4

CHICORY.

AN ACCOUNT of the QUANTITIES charged, the AMOUNT of DUTY, and RATE of DUTY in each Year from the Imposition thereof to the Year 1868, ended 31st March 1869.

YEAR ended 31st March.	ENGLAND.			SCOTLAND.			IRELAND.			UNITED KINGDOM.	
	Quantity charged.	Amount of Duty.	Rate of Duty per Cwt.	Quantity charged.	Amount of Duty.	Rate of Duty per Cwt.	Quantity charged.	Amount of Duty.	Rate of Duty per Cwt.	Quantity charged.	Amount of Duty.
	Cwts.	£ s. d.		Cwts.	£ s. d.		Cwts.	£ s. d.		Cwts.	£ s. d.
Commenced 28th August 1860.											
1861	7,819	1,172 17 9	3s.	—	—	Same as in ENGLAND.	—	—	Same as in ENGLAND.	7,819	1,172 17 9
1862	8,361	3,553 14 6	5s. 6d.–8s. 6d.	—	—		—	—		8,361	3,553 14 6
1863	4,147	2,280 17 9	11s.	—	—		—	—		4,147	2,280 17 9
1864	11,016	10,404 6 9	11s.–1l. 1s. 9d.	—	—		—	—		11,016	10,404 6 9
1865	5,752	6,975 9 7	1l. 4s. 3d.	—	—		—	—		5,752	6,975 9 7
1866	11,484	13,924 8 1		—	—		—	—		11,484	13,924 8 1
1867	20,611	24,991 17 9		—	—		—	—		20,611	24,991 17 9
1868	17,355	21,043 17 9		—	—		—	—		17,355	21,043 17 9
1869	11,842	14,358 19 3		—	—		—	—		11,842	14,358 19 3

PAPER.

An Account of the Quantities of Paper charged with Duty in England, Scotland, and I
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Years.	ENGLAND. Number of Reams.	Number of Bundles.	Pasteboard, &c.	Rates of Duty.	SCOTLAND. Number of Reams. Brown Large Cap.	Second Pot.	Small Ordinary.	Number of Bundles 'Whited Brown.'	Unenumerated ad valorem	Pa bo s
Commenced 24 June 1712.			Cwts.							
1713	136,967	33,221	2,259							
1714	121,096	32,202	3,194	Years 1712 to 1713.						
1715	97,001	30,976	1,900							
1716	92,820	37,728	1,976	£ s. d.						
1717	110,509	38,993	2,286	Demy, Fine - - - 0 1 6						
1718	119,266	41,587	2,408	„ Second - - - 0 1 0						
1719	110,826	42,539	2,594	Crown, Fine - - - 0 1 0						
1720	100,971	41,370	2,458	„ Second - - 0 0 9						
1721	92,732	42,380	2,680	Foolscap, Fine - - 0 1 0 } per ream.						
1722	83,907	41,027	2,600	„ Second - - 0 0 9						
1723	83,002	46,888	2,926	Pots, Fine - - - 0 1 0						
1724	84,044	47,073	3,049	„ Second - - - 0 0 6						
1725	84,276	45,407	2,806	Brown, Large Cap - - 0 0 6						
1726	84,175	46,904	2,995	Small Ordinary Brown - - 0 0 4						
1727	74,189	42,189	3,008	Whited Brown - - 0 0 6 per bundle.						
1728	76,322	41,360	2,541	Unenumerated - - - 12 0 0 per cent.						
1729	68,360	40,165	2,289	Pasteboard, &c. - - 0 3 0 per cwt.						
1730	63,599	43,901	1,893							
1731	63,303	40,696	2,150							
1732	62,009	36,106	1,991							
1733	65,927	41,456	2,232							
1734	63,929	42,527	2,132							
1735	67,889	41,456	2,267							
1736	65,728	40,772	2,793							C
1737	62,919	45,162	3,030		—	—	92	1,346	668	
1738	59,161	43,321	2,930		30	—	153	1,520	727	
1739	56,899	41,023	3,025		—	—	121	1,300	657	
1740	49,668	37,973	2,667		—	—	110	1,240	562	
1741	48,417	38,326	2,791		27	—	141	1,521	546	
1742	51,509	43,399	2,640		—	—	119	1,169	498	
1743	53,253	40,767	2,602		—	—	64	1,557	467	
1744	53,272	40,729	2,508	Years 1714 to 1778.	—	—	36	1,589	610	
1745	50,848	45,654	2,283		—	—	94	1,289	543	
1746	44,157	41,283	2,200	£ s. d.	—	—	80	1,102	424	
1747	43,564	41,539	2,297	Demy, Fine - - - 0 2 3	—	—	46	1,178	402	
1748	44,952	40,823	2,190	„ Second - - - 0 1 6	196	—	171	1,348	297	
1749	51,013	45,521	2,483	Crown, Fine - - - 0 1 6	85	—	156	1,247	367	
1750	53,103	48,186	3,198	„ Second - - 0 1 1½	171	—	292	1,967	478	
1751	48,890	47,336	3,245	Foolscap, Fine - - - 0 1 6 } per ream.	268	—	350	1,681	485	
1752	52,003	50,941	3,107	„ Second - - 0 1 1½	174	2	272	2,410	516	
1753	50,214	51,334	3,314	Pots, Fine - - - 0 1 6	74	—	170	1,869	476	
1754	52,151	51,233	3,495	„ Second - - - 0 0 9	62	3	169	2,024	452	
1755	49,139	51,694	3,768	Brown, Large Cap - - 0 0 9	45	21	214	2,176	707	
1756	52,846	53,133	3,287	Small Ordinary Brown - - 0 0 6	120	10	438	2,269	703	
1757	58,640	53,294	3,625	Whited Brown - - - 0 0 9 per bundle.	—	19	540	1,837	712	
1758	58,971	57,048	4,087	Unenumerated - - - 18 0 0 per cent.	17	16	379	2,229	844	
1759	57,328	58,125	3,758	Pasteboard, &c. - - - 0 4 6 per cwt.	—	10	617	2,412	1,102	
1760	52,062	59,660	3,847		—	12	625	2,289	1,410	
1761	53,838	58,473	3,819		—	258	426	3,564	1,530	
1762	53,777	54,908	3,857		—	457	415	2,937	1,665	
1763	50,858	58,228	3,679		—	25	579	2,785	1,931	
1764	58,453	64,730	4,570		—	—	754	3,255	2,305	
1765	69,297	65,116	4,710		—	35	723	3,382	2,179	
1766	64,647	64,262	4,682		65	115	798	3,906	2,454	
1767	63,234	64,628	4,395		—	76	786	3,798	2,518	
1768	60,713	68,330	4,474		—	682	878	3,932	2,320	
1769	60,171	69,376	4,316		81	738	1,047	4,651	2,890	
1770	57,689	67,964	4,288		7	844	745	5,596	2,867	
1771	56,354	67,786	4,438		—	621	583	5,211	3,412	
1772	61,602	69,630	5,179		—	316	516	6,121	3,020	
1773	62,942	74,885	4,093		—	2,536	591	6,024	3,035	
1774	62,312	73,757	3,932		—	1,122	598	5,471	2,647	
1775	59,004	74,681	4,163	Years 1779 and 1780.	17	369	571	5,943	2,409	
1776	57,305	67,410	3,835	5 per cent. additional on previous rates of duty.	—	318	560	5,357	2,295	
1777	57,400	67,953	4,188		—	248	805	6,257	2,324	
1778	52,219	65,264	4,014		—	290	755	5,482	2,197	
1779	52,641	60,590	3,737		6	333	715	5,561	1,895	
1780	51,221	60,665	4,001		—	516	680	4,750	1,724	

- - - - PAPER,

ely, with the Rates of Duty, and Amount of Duty for the UNITED KINGDOM, from the Imposition peal.

IRELAND.		UNITED KINGDOM.				
	Rates of Duty.	Amount of Duty.				YEARS.
			£	s.	d.	
Commenced 25th March 1798.						Commenced 24 June 1712.
		ENGLAND only.	13,743	5	9	1713
			6,382	4	5	1714
			7,417	5	4	1715
			7,849	13	1	1716
			9,652	12	1	1717
			10,011	4	1	1718
			9,855	11	1	1719
			9,334	4	8	1720
			9,049	0	1	1721
			8,794	2	5	1722
			9,045	6	5	1723
			9,330	9	3	1724
			9,457	14	0	1725
			9,278	7	6	1726
			8,849	6	8	1727
			8,748	12	8	1728
			8,297	10	10	1729
			8,406	12	4	1730
			8,418	18	11	1731
			7,908	5	0	1732
			8,645	14	2	1733
			8,835	3	0	1734
			8,919	19	8	1735
			9,064	14	0	1736
		GREAT BRITAIN only.	9,543	5	6	1737
			9,599	5	4	1738
			9,724	6	7	1739
			9,366	15	6	1740
			10,339	2	2	1741
			10,632	11	1	1742
			10,715	3	11	1743
			11,029	8	11	1744
			10,742	11	11	1745
			10,033	16	1	1746
			11,081	0	9	1747
			11,846	5	2	1748
			13,694	17	7	1749
			14,477	14	0	1750
			14,703	5	6	1751
			16,514	0	5	1752
			17,640	11	6	1753
			16,859	11	3	1754
			16,916	14	3	1755
			17,959	2	3	1756
			18,814	7	6	1757
			19,535	13	6	1758
			20,705	13	4	1759
			21,235	2	8	1760
			22,012	15	6	1761
			21,287	6	6	1762
			21,496	19	7	1763
			20,805	10	10	1764
			26,474	1	2	1765
			27,013	10	5	1766
			28,790	7	6	1767
			29,284	16	6	1768
			30,108	15	7	1769
			15,443	11	8	1770
			15,238	8	2	1771
			16,089	1	2	1772
			16,601	11	2	1773
			15,927	17	8	1774
			15,974	12	4	1775
			15,269	1	7	1776
			16,013	15	5	1777
			16,082	3	0	1778
			15,011	12	0	1779
			14,738	12	1	1780

PAPER.

AN ACCOUNT of the Quantities of Paper charged with Duty in England, Scotland, and Ireland respectively,

YEARS.	ENGLAND. Number of Reams.	Number of Bundles.	Pasteboard, &c.	Rates of Duty.	SCOTLAND. Number of Bundles.	Number of Reams.	Pasteboard, &c.
			Cwts.				Cwts.
1781	71,506	72,750	4,579		905	845	
1782	325,885	318,796	8,830	Year 1781.	10,442	10,744	
1783	399,798	285,624	11,050	10 per cent. additional on previous rates of duty.	14,840	7,409	
1784	386,230	269,392	13,185		19,854	10,515	
1785	437,402	304,384	12,177	Years 1781 and 1782.	19,766	12,344	
1786	418,987	302,053	12,206		11,593	17,361	
1787	463,805	343,791	13,910	s. d. £ s. d.	19,847	14,957	
1788	458,020	342,853	13,927	1st Class, 10 Rates, from 1 1 8/10 to 0 9 10 3/4 3/10 } per ream.	33,329	15,849	
1789	442,908	311,925	12,683	2d Class, 21 Rates, from 0 8 3/4 3/10 to 1 13 0 } per ream.	38,556	16,902	
1790	496,221	332,509	14,364	3d Class, 13 Rates, from 0 11 to 0 6 0 1/2 4/10 per bundle.	44,140	15,302	
				4th Class, 13 Rates, from 0 4 3/4 6/10 to 0 2 2 1/4 6/10 } per ream.			
1791	496,207	327,436	14,314	5th Class, 19 Rates, from 0 2 8/10 to 0 1 1 8/10 } per ream.	47,455	15,683	
1792	500,891	333,884	14,964	Pasteboard, at 4s. 11 1/4 6/10 d. per cwt.	58,054	12,601	
1793	505,414	344,790	15,347	Unenumerated, 19l. 16s. per cent.	58,704	14,648	
					58,219	15,902	
	402,875	292,091		Years 1783 and 1784.			
1794	Writing.	Coloured and Brown.	14,965	s. d. £ s. d.	1st Class.	2d Class.	3d Class.
	Lbs. 1,811,865	Lbs. 2,784,885		1st Class, 10 Rates, from 1 1 3/4 3/10 to 0 10 4 6/10 } per ream.	Lbs. 137,589	Lbs. 16,923	Lbs. 35,733
1795	9,228,008	14,513,332	10,680	2d Class, 21 Rates, from 0 9 6/10 to 1 14 6 } per ream.	1,334,273	507,079	357,580
1796	10,670,510	15,806,763	13,470	3d Class, 13 Rates, from 0 4 1 1/2 to 0 6 3 3/4 6/10 per bundle.	1,711,373	814,846	317,935
1797	9,853,559	14,648,623	12,189	4th Class, 13 Rates, from 0 5 7/10 to 0 2 3 3/4 4/10 } per ream.	1,616,535	724,402	353,639
1798	10,366,260	14,539,268	12,000	5th Class, 19 Rates, from 0 2 1 4/10 to 0 1 1 2/4 2/10 } per ream.	1,370,461	635,369	393,001
1799	9,726,999	14,760,999	13,329	Pasteboard, 5s. 2 4/10 d. per cwt.	1,254,966	714,007	337,454
1800	10,468,048	15,638,947	14,773	Unenumerated, 20l. 14s. per cent.	1,380,506	816,087	368,612
				Years 1785 to 1794.			
1801	12,670,771	17,299,925	15,564	s. d. £ s. d.	1,873,090	860,159	426,329
1802	7,023,186	17,583,816	11,795	1st Class, 10 Rates, from 1 6 1/4 6/10 to 0 13 9 1/2 4/10 } per ream.	961,004	951,887	325,535
	1st Class.	2d Class.		2d Class, 21 Rates, from 0 11 1/2 to 2 6 0 } per ream.	1st Class.	2d Class.	
1803	23,368,532	6,835,017	14,695	3d Class, 13 Rates, from 1 2 3/4 8/10 to 0 8 4 3/10 per bundle.	Lbs. 2,693,902	Lbs. 243,004	
1804	20,732,137	7,147,852	12,137	4th Class, 13 Rates, from 0 6 2 4/10 to 0 3 0 3/4 2/10 } per ream.	2,471,080	293,478	
1805	23,354,830	9,015,199	13,488	5th Class, 19 Rates, from 0 2 1 5/10 to 0 1 6 1/4 6/10 } per ream.	2,760,422	323,212	
1806	23,645,980	8,182,559	12,962	Pasteboard, 6s. 10 3/4 2/10 d. per cwt.	2,917,967	328,833	
1807	24,613,495	7,847,480	13,217	Unenumerated, 20l. 14s. per cent.	2,886,972	344,869	
1808	26,468,445	8,071,124	15,868	Years 1794 to 1801.	2,704,649	348,194	
1809	25,463,399	8,274,887	18,436	£ s. d.	2,837,938	344,343	
1810	27,221,389	8,513,097	20,693	Writing, Drawing, Printing, &c. - 0 0 2 1/2	3,215,264	366,117	
1811	27,159,526	9,134,132	20,512	Coloured and Whited Brown - 0 0 1 } per lb.	3,179,133	364,173	
1812	28,439,889	8,970,762	20,067	Brown - 0 0 0 1/2	3,098,434	389,130	
1813	27,445,962	8,591,818	20,099	Unenumerated - 0 0 2 1/2	3,054,930	400,865	
1814	28,033,104	8,870,212	20,773	Pasteboard - 0 10 6 } per cwt.	3,076,597	379,835	
1815	29,862,253	9,461,240	23,206	Glazed - 0 6 0	3,329,315	461,869	
1816	27,835,841	8,773,844	21,135	Years 1801 and 1802.	3,087,424	639,074	
1817	27,214,935	8,552,177	24,109	Writing, Drawing, Printing, &c. - 0 0 5 } per lb.	3,394,556	607,044	
1818	30,971,631	9,869,921	32,745	Coloured and Whited Brown - 0 0 2	3,553,880	608,067	
1819	29,997,134	9,583,298	32,532	Brown - 0 0 1	3,397,710	657,225	
1820	30,180,343	8,865,902	29,635	Unenumerated - 0 0 5 } per lb.	3,681,273	487,422	
				Pasteboard - 1 1 0 } per cwt.			
1821	31,988,814	10,192,088	32,235	Glazed - 0 6 0			
1822	33,875,984	10,684,375	34,346	Years 1803 to 1815.	4,120,182	619,574	
1823	34,347,833	11,023,809	34,993	1st Class - 0 0 3 } per lb.	4,381,165	686,047	
1824	36,307,028	12,334,822	37,640	2d Class - 0 0 1 1/2	4,706,443	755,920	
1825	39,437,979	13,077,421	41,106	Glazed - 1 1 0 per cwt.	4,772,465	807,434	
1826	32,615,174	9,506,796	31,145	Years 1816 to 1820.	5,513,586	879,729	
1827	38,659,200	12,538,437	37,758	In addition to the above rates.	4,240,021	777,890	
1828	41,386,241	13,363,777	42,341	Pasteboard - made of 1st Class Paper 1 8 0 } per cwt.	5,488,361	964,583	
1829	38,736,509	11,828,504	37,803	" 2d " - 0 14 0	6,447,877	1,104,145	
1830	39,520,561	12,908,470	40,743	Years 1821 to 1836.	6,084,065	1,078,330	
					7,131,121	1,468,362	
1831	38,629,254	13,268,757	46,896	1st Class - 0 0 3 } per lb.	6,775,032	1,579,476	
1832	40,492,151	13,457,233	35,095	2d Class - 0 0 1 1/2	7,203,035	1,603,745	
1833	42,735,481	14,198,390	37,541	Glazed - 1 8 0 } per cwt.	7,317,789	1,770,225	
1834	44,713,546	14,211,091	39,039	1 1 0	7,466,550	1,883,569	
1835	45,329,243	15,986,171	37,361	Pasteboard - made of 1st Class Paper 1 8 0 } per cwt.	8,626,830	2,045,786	
				" 2d " - 0 14 0			
1836	30,505,142	13,688,313	27,347		6,051,261	1,750,101	
	Lbs. 22,795,821				Lbs. 4,394,711		

- - - - PAPER.

...uty, and Amount of Duty for the United Kingdom, from the Imposition of the Duty to its Repeal—*continued.*

...er.	Paste-board, &c.	IRELAND. Rates of Duty.	UNITED KINGDOM. Amount of Duty.	Years.
			£ s. d.	
		Years 1798 and 1799. per Month.		
		1st Class, 2*d.* per lb. / 2d Class, 1*d.* „ } or charge per engine - - £16 13 4		
		3d Class, 0½*d.* „ - do. - - - 8 6 8		
		Glazed, 5*s.* per cwt.		
		Pasteboard, 10*s.* per cwt.		
			Great Britain only. 18,211 12 4	1781
			39,687 7 5	1782
			48,636 5 6	1783
			48,608 5 4	1784
			67,051 19 8	1785
			71,202 11 11	1786
			80,542 8 10	1787
			80,918 13 10	1788
			78,531 12 2	1789
			85,914 2 10	1790
		Years 1800 to 1804.		
		1st Class, 2½*d.* per lb. / 2d Class, 1*d.* „ } or charge per engine - - 20 16 8		
		3d Class, 0½*d.* „ - do. - - - 8 6 8		
		Glazed, 5*s.* per cwt.		
		Pasteboard, 10*s.* per cwt.		
			84,801 14 8	1791
			87,509 0 1	1792
			91,006 7 9	1793
			104,428 5 4	1794
			163,712 7 1	1795
			189,381 15 8	1796
			176,229 3 9	1797
...ties can be ...wn.		Years 1805 and 1806.	182,991 6 2	1798
			183,374 12 4	1799
		1st Class, 3*d.* per lb., or charge per engine - - 32 19 8	195,641 14 6	1800
		2d Class, 2*d.* „ - do. - - - 16 13 4		
...s.		3d Class, 1*d.* „		
...,106		Glazed, 5*s.* per cwt.	261,498 8 8	1801
...,207		Pasteboard, 20*s.* per cwt.	308,872 17 1	1802
			394,824 1 4	1803
			359,278 11 6	1804
			412,926 19 1	1805
		Years 1807 to 1814.	413,855 3 8	1806
			424,666 8 9	1807
		1st Class, 3*d.* per lb. { or charge per engine - - 16 13 4 / or charge per vat - - - 12 10 0	448,828 16 9	1808
		2d Class, 1*d.* „ { or charge per engine - - 8 6 8 / or charge per vat - - - 8 6 8	441,427 13 5	1809
		Glazed, 5*s.* per cwt.	473,175 15 4	1810
		Pasteboard, 20*s.* per cwt.	477,414 16 4	1811
			491,324 16 3	1812
			474,631 6 4	1813
			484,930 2 6	1814
		Years 1815 to 1817.	519,767 6 3	1815
			472,699 1 10	1816
		Same rates of duty or charge per engine - { 10*s.* per cubic foot of its contents.	516,540 5 10	1817
			557,768 19 8	1818
			525,365 19 7	1819
			559,325 6 10	1820
24 Class.	Cwts.			
330,617	196		579,867 11 10	1821
447,578	224	Years 1818 to 1824.	615,452 12 4	1822
458,045	193	Same rates of duty or charge per engine - { 12*s.* 6*d.* per cubic foot of its contents.	639,341 3 7	1823
557,881	198		683,146 0 2	1824
768,771	583		737,541 10 11	1825
757,549	284		592,053 17 10	1826
704,678	199		709,736 3 6	1827
657,212	310		766,954 13 10	1828
577,667	522	Years 1825 to 1836.	714,336 0 7	1829
566,072	365	1st Class, 3*d.* per Lb. / 2d Class, 1½*d.* „	746,430 11 6	1830
469,642	273	Glazed, and Millboard, { 21*s.* per cwt. and 28*s.* per cwt.	728,860 0 2	1831
470,081	496		763,104 3 9	1832
508,499	540	Pasteboard, 1st Class, 28*s.* per cwt.	804,513 11 10	1833
457,508	308	„ 2d Class, 14*s.* „	833,822 12 4	1834
431,158	425		868,439 1 6	1835
357,844	284			
18...			790,677 10 1	1836
54,507				

(*continued.*)

PAPER.

An Account of the Quantities of Paper charged with Duty in England, Scotland, and Ireland respectively, the Rates of Duty, and Amount of Duty for the United Kingdom, from the Imposition of the Duty to Repeal—*continued.*

Years.	England.		Scotland.		Ireland.		United Kingdom
	Quantity charged.	Rate of Duty.	Quantity charged.	Rate of Duty.	Quantity charged.	Rate of Duty.	Amount of Duty
	Lbs.		Lbs.		Lbs.		£ s.
1837	71,921,280	1½*d.* per lb. on all kinds of Paper.	13,781,383		3,248,182		555,942 15
1838	73,805,741		16,105,666		3,554,879		584,164 5
1839	76,987,279		17,196,736		3,462,529		610,290 17
1840	76,780,041	1½*d.* per lb. on all kinds of Paper, and 5 per cent. additional.	16,866,117	Same as in England.	3,591,293	Same as in England.	626,663 7
1841	76,292,724		16,821,354		3,991,472		637,255 3
1842	75,574,228		17,065,666		4,053,405		634,549 18
1843	79,137,305		19,589,215		4,723,107		678,888 3
1844	84,210,390		20,727,452		4,557,396		718,561 18
1845	95,065,791		23,519,175		5,662,105		815,371 8
1846	97,551,042		24,015,665		5,875,775		836,341 7
1847	92,851,155		23,402,608		5,711,552		800,397 7
1848	91,436,062		24,800,705		5,583,461		799,445 4
1849	98,916,824		26,943,273		6,272,563		867,120 11
1850	105,712,953		28,600,019		6,719,502		925,525 12
1851	112,196,897		31,723,001		6,983,646		990,304 10
1852	114,521,304		32,574,895		7,373,012		1,013,704 3
1853	132,480,628		37,124,102		8,028,280		1,165,716 12
Ended 31st March.							
1855	126,485,224		36,857,719		7,583,900		1,121,707 8
1856	128,904,849		37,563,076		7,442,915		1,141,289 17
1857	143,388,281		40,998,354		7,910,764		1,261,951 13
1858	138,952,568		40,539,165		7,922,931		1,229,908 14
1859	146,589,678		44,532,540		7,893,600		1,306,041 5
1860	159,088,395		46,591,297		8,267,768		1,404,030 4
1861	170,926,935		49,069,040		9,506,890		1,506,112 10
1862	69,953,625		22,010,913		3,464,469		626,252 11
Repealed 30th September 1861.							

HOPS.

QUANTITY CHARGED, AMOUNT, and RATE OF DUTY, in each Year from the Imposition of the Duty to its Repeal, and the NUMBER OF ACRES UNDER CULTIVATION.

YEARS.	ENGLAND. Number of Pounds.	Amount of Duty. £ s. d.	Rate of Duty.	Acres under Cultivation.
	Commenced 1st June 1711.			
1711	12,064,578	50,323 19 5		
1712	7,262,890	30,282 8 8		
1713	5,530,571	23,057 1 8		
1714	3,466,419	14,463 19 9		
1715	10,792,163	44,981 6 5		
1716	4,882,067	20,355 5 9		
1717	13,108,749	54,644 13 2		
1718	3,600,890	15,005 16 3		
1719	21,664,980	90,319 13 7		
1720	9,158,795	38,174 12 9		
1721	14,763,819	61,536 18 9		
1722	11,937,956	49,759 6 6		
1723	7,266,041	30,282 9 6		
1724	14,687,559	61,221 0 0		
1725	1,565,891	6,531 12 0		
1726	20,391,638	85,018 10 5		
1727	16,659,259	69,422 12 11		
1728	9,954,830	41,496 9 10		
1729	11,625,922	48,463 0 10		
1730	10,636,152	44,345 9 5		
1731	5,583,380	23,278 14 2		
1732	8,407,933	35,045 13 4		
1733	16,868,256	70,311 12 8		
1734	8,986,943	37,448 19 7		
1735	10,316,090	42,989 17 2		
1736	11,133,618	46,396 8 11		
1737	13,618,943	56,751 2 0		
1738	20,961,698	87,349 14 8		
1739	16,976,625	70,742 18 8		
1740	9,091,226	37,889 15 7		
1741	17,983,569	74,945 6 11		
1742	10,916,218	45,484 10 7		
1743	15,329,731	63,899 7 3		
1744	11,210,849	46,713 1 5	1*d.* per lb.	
1745	8,338,614	34,750 19 10		
1746	22,063,454	91,952 0 1		
1747	15,159,786	63,184 10 6		
1748	20,950,964	87,315 9 2		
1749	8,713,436	36,326 8 9		
1750	17,323,123	72,186 6 3		
1751	17,796,646	74,158 4 0		
1752	19,724,648	82,190 16 10		
1753	21,875,072	91,180 4 10		
1754	26,962,204	112,353 13 10		
1755	19,819,830	82,587 18 6		
1756	11,522,851	48,027 0 10		
1757	16,749,242	69,807 16 1		
1758	17,505,552	72,998 0 7		
1759	10,107,026	42,113 19 11		
1760	28,437,135	118,521 16 11		
1761	19,607,489	81,781 7 4		
1762	18,992,809	79,145 6 6		
1763	21,203,565	88,356 12 6		
1764	4,138,688	17,261 6 7		
1765	17,751,602	73,969 16 6		
1766	27,987,764	116,627 8 3		
1767	6,244,727	26,043 3 9		
1768	27,440,225	114,364 14 5		
1769	3,890,627	16,212 3 3		
1770	24,299,157	101,248 5 10		
1771	7,967,810	33,217 19 7		
1772	24,617,747	102,584 10 2		
1773	11,013,453	45,901 15 5		
1774	33,320,210	138,854 6 2		
1775	10,004,388	41,708 1 10		
1776	30,196,172	125,825 4 7		
1777	10,500,694	43,761 17 3		
1778	38,416,457	160,101 10 3	1*d.* per lb.	
1779	12,737,916	53,086 4 8	& 5 per cent.	
1780	27,927,770	116,338 3 3	1*d.* per lb.	
1781	25,861,344	107,770 6 5	and	
1782	3,112,308	12,968 12 5	10 per cent.	
1783	15,801,792	65,841 2 2	1*d.* per lb.	
1784	19,736,202	82,238 6 11	and	
1785	23,519,267	98,019 1 6	15 per cent.	

Not any record exists from which the number of acres under cultivation can be furnished prior to the year 1807.

YEARS.	ENGLAND. Number of Pounds.	Amount of Duty. £ s. d.	Rate of Duty.	Acres under Cultivation.
1786	19,996,055	83,330 2 1		
1787	8,813,819	42,259 5 5		
1788	29,978,410	143,732 18 2		
1789	21,176,855	101,480 11 4		
1790	22,308,245	106,908 11 10		
1791	18,867,548	90,410 7 1		
1792	33,949,732	162,682 11 7		
1793	5,000,175	23,971 12 8	1*d.* $\frac{12}{20}$ of a farthing per lb.	
1794	42,528,587	203,790 6 2		
1795	17,180,497	82,346 14 7		
1796	15,739,511	75,476 7 9		
1797	32,881,264	157,655 18 2		
1798	11,774,587	56,425 1 3		
1799	15,293,335	73,286 16 6		
1800	15,229,379	73,228 12 9		
1801	50,402,257	241,867 4 0		
1802	3,223,869	33,624 4 0		
1803	41,264,001	430,032 0 11	2$\frac{1}{2}$*d.* per lb.	
1804	37,069,609	386,316 16 7		
1805	6,860,557	57,223 14 8		
1806	31,959,046	266,452 3 9		
1807	20,899,826	174,210 13 1		38,218
1808	52,588,276	438,316 2 2		38,436
1809	13,359,171	111,337 4 6		38,357
1810	15,341,747	127,879 1 1		38,265
1811	32,784,852	273,242 14 8		38,401
1812	6,406,695	53,352 7 5		38,700
1813	27,441,818	228,739 14 1		39,521
1814	29,328,458	244,430 13 0		40,571
1815	25,862,540	215,569 16 8		42,150
1816	9,663,842	80,637 6 3		44,219
1817	13,882,904	115,720 0 10		46,293
1818	41,628,396	346,959 14 3		48,593
1819	50,510,920	421,146 17 4		51,014
1820	28,911,841	240,940 11 11		50,148
1821	31,781,986	264,859 9 7		45,662
1822	42,549,915	354,587 15 4	2*d.* per lb.	43,554
1823	5,434,145	45,689 15 11		41,458
1824	31,162,255	259,685 9 2		43,449
1825	5,078,596	42,444 15 4		46,718
1826	57,227,487	477,375 13 5		50,471
1827	29,425,342	245,353 11 4		49,485
1828	35,887,242	299,060 7 0		48,365
1829	8,013,808	66,781 14 9		46,135
1830	18,462,003	153,850 0 7		46,726
1831	36,500,028	304,166 18 0		47,129
1832	29,012,406	241,770 1 0		47,101
1833	32,747,311	272,894 5 2		49,187
1834	39,587,497	329,895 16 2		51,273
1835	49,086,709	409,055 18 3		53,816
1836	41,874,913	348,957 12 2		55,432
1837	37,295,304	310,794 4 0		56,323
1838	35,801,224	298,343 10 10		55,045
1839	42,898,629	357,488 11 6		52,305
1840	7,114,917	362,255 10 5		44,805
1841	30,504,108	266,908 6 0		45,768
1842	35,432,143	310,029 0 3		43,752
1843	27,862,730	243,796 8 1		43,154
1844	29,285,094	256,243 0 5		44,485
1845	32,974,750	288,526 10 5		48,057
1846	50,704,030	443,657 9 6		51,947
1847	45,134,367	394,921 14 0		52,325
1848	44,343,985	388,007 17 5	2*d.* per lb.	49,232
1849	16,650,915	145,693 4 9	and	42,798
1850	48,537,668	424,702 3 0	5 per cent.	43,125
1851	27,042,919	236,623 1 10	additional.	43,244
1852	51,102,494	447,143 9 11		46,229
1853	31,751,693	277,807 9 10		49,368
1854	9,877,126	86,422 14 1		53,823
1855	83,221,304	728,183 14 3		57,757
1856	55,868,927	488,850 9 3		54,527
1857	47,717,561	417,526 2 4		50,974
1858	53,125,100	464,842 3 10		47,601
1859	68,496,958	599,346 2 7		45,665
1860	11,162,777	69,767 7 1	1$\frac{1}{2}$*d.* per lb.	46,272
1861	23,952,087	149,700 10 10		47,942
	Repealed 3d June 1862.			

Not any record exists from which the number of acres under cultivation can be furnished prior to the year 1807.

No duty has been charged on hops in Scotland, and the duty does not extend to Ireland.

STAGE CARRIAGES (DUTY AND LICENCES).

AN ACCOUNT of the AMOUNT and RATE of DUTY in each Year from the Imposition thereof to the Year e 31st March 1869, together with the NUMBER of LICENCES issued in each Year commencing with the Year 1853.

YEAR.	ENGLAND.	SCOTLAND.	ENGLAND AND SCOTLAND.	GREAT BRITA
	Amount.	Amount.	Rate of Duty.	Amount.
	Commenced 5th July 1779.			£ s. d.
	£ s. d.	£ s. d.		
1779	—	—		—
1780	—	—	Licence, 5*s.* per annum; Duty, ½*d.* per mile travelled.	—
1781	—	—		—
1782	—	—		—
1783	—	—		—
1784	—	—		—
1785	—	—		—
1786	—	—		—
1787	—	—		—
1788	—	—		—
1789	52,415 18 6	3,098 12 2		55,514 10
1790	52,638 0 5	3,229 0 7	Licence, 5*s.* per annum; Duty, 1*d.* per mile travelled.	55,867 1
1791	54,986 15 4	3,451 4 0		58,437 19
1792	59,006 0 0	3,125 6 0		62,131 6
1793	57,094 6 10	3,092 3 7		60,186 10
1794	56,921 2 7	3,253 17 3		60,174 19
1795	55,812 7 2	2,906 9 8		58,718 16
1796	56,640 13 4	3,264 4 7		59,904 17
1797	88,932 16 6	5,094 6 1		94,027 2
1798	104,453 5 10	6,037 6 6		110,490 12
1799	115,251 3 0	6,526 14 0		121,777 17
1800	105,740 4 10	5,684 17 8	Licence, 5*s.* per annum; Duty, 2*d.* per mile travelled.	111,425 2
1801	108,625 16 1	5,135 2 4		113,760 18
1802	116,660 13 3	5,208 9 8		121,869 2
1803	122,322 4 5	5,957 6 0		128,279 10
1804	125,584 12 10	6,989 3 6		132,573 16
1805	143,979 7 11	9,115 3 6		153,094 11
1806	144,675 1 6	10,789 13 7		155,464 15
1807	148,138 12 6	11,094 8 4		159,233 0
1808	164,419 2 3	10,883 10 10		175,302 13
1809	186,739 7 9	12,410 17 0	Licence, 5*s.*, 6*s.*, 7*s.*, 8*s.*, 9*s.*, according to the Number of Passengers; Duty, 2*d.* per mile travelled.	199,150 4
1810	175,049 7 1	10,943 10 10		185,992 17
1811	179,170 5 5	12,050 1 9		191,220 7
1812	175,537 1 6	12,126 2 11		187,663 4
1813	167,239 17 0	11,732 10 3		178,972 7
1814	183,084 16 0	11,474 19 6		194,559 15
1815	210,630 1 11	12,978 8 5		223,608 10
1816	259,098 13 3	15,742 2 9		274,840 16
1817	249,518 16 10	15,146 17 0		264,665 13
1818	241,146 1 4	14,957 16 8	Licence, 5*s.*, 6*s.*, 7*s.*, 8*s.*, 9*s.*, 10*s.*; Duty, 2½*d.*, 3*d.*, 4*d.*, 4½*d.*, 5½*d.* per mile according to Number of Passengers.	256,103 18
1819	244,721 18 4	15,821 0 11		260,542 19
1820	256,591 2 1	16,886 3 1		273,477 5
1821	261,558 6 3	18,043 14 6		279,602 0
1822	293,213 11 0	18,070 4 11		311,283 15
1823	325,988 0 3	19,834 19 10		345,823 0
1824	339,378 5 11	22,164 11 6		361,542 17
1825	338,974 12 4	23,765 0 3		362,739 12
1826	334,385 12 9	24,592 14 10		358,978 7
1827	363,527 17 3	30,963 16 1	Licence, 5*s.*, 6*s.*, 7*s.*, 8*s.*, 9*s.*, 10*s.*; Duty, 1*d.*, 1½*d.*, 2*d.*, 3*d.*, 4½*d.* per mile according to Number of Horses used.	394,491 13
1828	379,660 8 0	27,872 12 2		407,533 0
1829	397,833 4 11	28,656 13 10		426,489 18
1830	389,709 7 4	28,895 2 2		418,604 9
1831	392,773 14 4	29,768 17 1		422,542 11
1832	385,141 6 4	28,933 13 10		414,075 0

(continued)

STAGE CARRIAGES (DUTY AND LICENCES).

count of the Amount and Rate of Duty in each Year from the Imposition thereof to the Year ended 31st March 863, together with the Number of Licences issued in each Year commencing with the Year 1853—*continued*.

ENGLAND.		SCOTLAND.		ENGLAND AND SCOTLAND.	GREAT BRITAIN.	
Number.	Amount.	Number.	Amount.	Rate of Duty.	Number.	Amount.
	£ s. d.		£ s. d.			£ s. d.
—	426,979 9 6	—	31,049 5 1	per mile.	—	458,028 14 7
—	467,410 17 3	—	33,307 4 0	Duty not exceeding 4 passengers - - 1*d.*	—	500,718 1 3
—	474,235 10 11	—	35,611 7 2	Exceeding 4 and not exceeding 6 passengers - 1½*d.*	—	509,846 18 1
—	488,982 19 8	—	35,468 5 6	„ 6 „ 9 „ - 2*d.*	—	524,451 5 2
—	468,529 8 1	—	33,052 12 10	„ 9 „ 12 „ - 2½*d.*	—	501,582 0 11
—	441,874 2 3	—	32,504 17 0	„ 12 „ 15 „ - 3*d.*	—	474,378 19 3
—	410,307 14 8	—	32,860 1 0	„ 15 „ 18 „ - 3½*d.*	—	443,167 15 8
—	316,331 2 3	—	26,262 16 7	„ 18 „ 21 „ - 4*d.*	—	342,593 18 10
—	292,245 7 5	—	21,646 12 5	Exceeding 21 for every three additional passengers, ½*d.* per mile. Licence, £5. Supplementary Licence, 1*s.*	—	313,891 19 10
—	264,181 9 11	—	23,490 17 4	Licence, £5, £3 3*s.* Supplementary Licence, 1*s.*, 5*s.* Duty, 1½*d.* per mile.	—	287,672 7 3
—	221,493 17 4	—	21,840 1 8		—	243,333 19 0
—	221,250 2 10	—	21,478 6 0		—	242,728 8 10
—	229,784 5 3	—	23,884 10 11		—	253,668 16 2
—	218,383 17 0	—	22,260 15 11		—	240,644 12 11
—	231,356 11 0	—	14,930 4 1		—	246,286 15 1
—	189,883 10 10	—	15,292 14 7		—	205,176 5 5
—	189,326 14 1	—	14,508 1 0	Licence, £3 3*s.* Supplementary Licence, 5*s.* Duty, 1½*d.* per mile.	—	203,834 15 1
—	196,062 7 1	—	15,185 7 10		—	211,247 14 11
—	212,832 17 4	—	15,759 8 4		—	228,592 5 8
—	211,526 9 1	—	15,935 8 1		—	227,461 17 2
3,108	197,104 4 3	334	15,555 8 11		3,442	212,659 13 2
2,936	170,546 18 2	312	13,742 11 6		3,248	184,289 9 8
3,156	131,054 9 3	311	10,679 6 3	Licence, £3 3*s.* Supplementary Licence, 5*s.*, 1*s.* Duty, 1½*d.*, 1*d.* per mile.	3,467	141,733 15 6
2,908	115,513 15 7	319	9,517 17 1		3,227	125,031 12 8
3,004	119,294 16 0	323	9,881 11 0		3,327	129,176 7 0
3,024	125,785 19 3	353	10,653 4 8		3,377	136,439 3 11
3,115	128,342 15 1	342	10,635 17 9	Licence, £3 3*s.* Supplementary Licence, 1*s.* Duty, 1*d.* per mile.	3,457	138,978 12 10
3,078	128,146 6 2	357	10,674 19 9		3,435	138,821 5 11
2,961	126,688 11 2	349	10,460 1 7		3,310	137,148 12 9
3,293	134,664 8 0	352	10,165 0 9		3,645	144,829 8 9
2,623	128,597 14 5	284	9,863 9 7	To carry any number of persons: Licence, £3 3*s.* Supplementary Licence, 1*s.* Duty, 1*d.* per mile.	2,907	138,461 4 0
2,411	128,760 1 1	244	10,224 4 7	To carry not more than 8 persons: Licence, 10*s.* Supplementary Licence, 6*d.* Duty, ½*d.* per mile from 29th June 1863.	2,655	138,984 5 8
2,376	130,118 8 10	252	11,477 7 4	Occasional Licences, various rates, from 3*s.* to 10*s.* per day. If for more than one day, half these rates for each day from two to six days.	2,628	141,595 16 2
2,430	69,993 16 11	242	6,268 16 8		2,672	76,262 13 7
2,397	43,712 18 11	232	4,196 3 0	Licences, ditto. Duty, ¼*d.* per mile from 6th July 1866.	2,629	47,909 1 11
2,414	44,670 10 5	241	4,359 10 5		2,655	49,030 0 10

Note.—The Stage Carriage Duty does not extend to Ireland.

HACKNEY CARRIAGES (DUTY AND LICENCES).

AN ACCOUNT of the AMOUNT and RATE of DUTY from the IMPOSITION thereof to the Year ended 31st MARCH 1869, together with the NUMBER of LICENCES issued in each Year from the Year 1853.

YEAR.	LONDON. Amount.	Rate of Duty.
Commenced 24th June. 1715	No account can be rendered until the year 1774.	
1774	11,478 6 5	
1775	11,000 0 0	
1776	11,000 0 0	
1777	11,024 3 10	5*s.* per week carriages.
1778	11,000 0 0	
1779	10,107 1 9	
1780	12,080 0 0	
1781	11,024 17 10	
1782	11,000 0 0	
1783	11,000 0 0	
1784	17,800 0 0	5*s.*—10*s.* per week.
1785	21,223 0 0	
1786	22,198 0 0	
1787	23,245 0 0	
1788	24,110 0 0	
1789	26,359 0 0	
1790	26,315 0 0	
1791	29,927 0 0	
1792	26,322 0 0	
1793	26,336 0 0	
1794	24,940 0 0	
1795	26,095 0 0	
1796	26,146 0 0	
1797	26,176 0 0	
1798	26,129 0 0	
1799	25,843 0 0	
1800	26,095 0 0	
1801	20,113 7 6	
1802	27,372 10 0	
1803	28,800 10 0	10*s.* per week.
1804	28,767 16 6	
1805	28,761 13 6	
1806	28,776 10 0	
1807	28,751 15 0	
1808	28,753 12 6	
1809	28,571 5 0	
1810	28,739 16 0	
1811	30,909 0 0	
1812	27,869 17 6	
1813	25,181 10 0	
1814	27,401 2 6	
1815	28,932 2 0	
1816	30,802 5 0	
1817	28,970 17 6	
1818	26,347 12 6	
1819	26,534 17 6	
1820	26,374 7 6	

YEAR.	LONDON. Number of Licences.	Amount.	Rate of Duty.
1821	—	26,248 2 6	
1822	—	26,206 12 6	
1823	—	26,368 7 6	
1824	—	26,982 2 6	
1825	—	29,392 12 6	
1826	—	30,606 12 6	10*s.* per week.
1827	—	31,333 7 6	
1828	—	32,176 17 6	
1829	—	32,908 18 6	
1830	—	33,136 10 0	
1831	—	35,695 15 2	
1832	—	32,416 0 0	
1833	—	45,208 0 0	
1834	—	47,985 0 0	
1835	—	47,250 10 0	
1836	—	48,644 10 0	
1837	—	47,285 0 0	
1838	—	48,061 14 0	
1839	—	48,471 0 0	
1840	—	49,799 10 0	
1841	—	52,811 0 0	
1842	—	57,380 0 0	10*s.* per week. Licence £5.
1843	—	60,134 10 0	
1844	—	62,461 8 0	
1845	—	68,358 0 0	
1846	—	72,224 10 0	
1847	—	76,851 10 0	
1848	—	73,018 10 0	
1849	—	70,580 0 0	
1850	—	82,707 0 0	
1851	—	95,444 0 0	
1852	—	85,682 0 0	
1853	1,356	74,735 16 0	
Year ended 31st March 1855	2,706	62,351 6 0	
1856	3,296	73,388 7 0	
1857	5,292	80,028 19 0	
1858	5,474	85,842 6 0	
1859	5,646	87,889 8 0	
1860	5,860	92,437 0 0	7*s.* per week, or 6*s.* if not used on Sunday. Licence £1 per annum.
1861	5,977	93,862 9 0	
1862	6,215	97,995 12 0	
1863	6,872	104,833 13 0	
1864	6,647	105,136 0 0	
1865	7,037	110,244 13 0	
1866	7,160	114,638 4 0	
1867	6,427	112,964 6 0	
1868	5,774	108,927 9 0	
1869	6,109	106,159 4 0	

POST HORSES AND CARRIAGES (DUTY AND LICENCES).

ST of the AMOUNT and RATE of DUTY in each Year, from the Year 1837 to the Year 1868, ended March 1869, together with the NUMBER of LICENCES issued in each Year, commencing with the Year

ENGLAND.		SCOTLAND.		ENGLAND & SCOTLAND.	IRELAND.			UNITED KINGDOM.	
o.	Amount.	No.	Amount.	Rate of Duty.	No.	Amount.	Rate of Duty.	No.	Amount.
	£ s. d.		£ s. d.			£ s. d.			£ s. d.
—	245,618 10 1	—	20,910 16 6		—	350 14 0	Licence 2*l.* 2*s.* per annum.	—	266,880 0 7
—	222,362 1 6	—	20,322 14 4		—	359 12 6		—	243,044 8 4
—	208,671 1 3	—	19,366 8 4		—	311 17 0		—	228,349 6 7
—	194,773 13 6	—	19,475 11 4		—	290 17 0		—	214,540 1 10
—	179,983 12 10	—	18,051 6 0		—	393 15 0		—	198,428 13 10
—	160,246 1 8	—	16,895 17 4		—	395 17 0		—	177,537 16 0
—	149,758 2 4	—	16,841 0 5	Licence, 7*s.* 6*d.*; Duty 1½*d.* per horse per mile; 1*s.* to 2*s.* 6*d.* per horse per journey, according to time or distance, or one-fifth of the sum charged for letting.	—	425 3 6		—	167,024 6 3
—	152,272 3 4	—	17,766 6 9		—	No Account.		—	170,038 10 1
—	158,662 0 3	—	19,947 5 5		—	2,272 10 5		—	180,881 16 1
—	153,751 13 3	—	20,231 6 2		—	2,409 4 4		—	176,392 3 9
—	142,650 7 9	—	20,039 7 9		—	2,217 7 10		—	164,907 3 4
—	132,576 10 2	—	17,432 12 8		—	1,920 18 7		—	151,930 1 5
—	131,813 5 1	—	17,719 0 0		—	2,707 16 4		—	152,240 1 5
—	130,588 11 0	—	17,457 2 6		—	3,048 7 3		—	151,094 0 9
—	133,130 18 2	—	17,458 17 10		—	3,253 7 0		—	153,843 3 0
—	135,373 7 5	—	18,705 9 2		—	3,486 8 9		—	157,565 5 4
,469	171,361 14 7	709	23,029 1 0		1,567	3,659 9 4		8,745	198,050 4 11
,472	126,849 7 6	727	16,203 7 6		1,592	3,662 15 5	2*l.* 2*s.* per annum, and 1*s.* in the £ thereon.	8,791	146,715 10 5
,518	115,978 2 6	731	15,355 17 6		1,596	3,691 19 7		8,845	135,025 19 7
,744	115,455 0 0	769	15,290 12 6	Keeping 1 horse or carriage, 7*l.* 10*s.* per annum.	1,691	3,728 13 1		9,204	134,474 5 7
,023	117,901 5 0	784	15,444 7 6	Not exceeding— £ *s.* 2 Horses or 2 Carriages 12 10	1,765	3,891 16 6		9,572	137,237 9 0
,201	118,266 17 6	800	15,307 10 0	4 „ 3 „ 20 0	1,938	4,273 15 9		9,939	137,848 3 3
,497	122,506 17 6	830	15,596 17 6	8 „ 6 „ 30 0 12 „ 9 „ 40 0	1,944	4,286 10 5		10,271	142,390 5 5
,671	123,284 7 6	827	15,506 17 6	16 „ 12 „ 50 0 20 „ 15 „ 60 0	1,874	4,132 3 5		10,372	142,923 8 5
,655	122,052 10 0	857	15,368 2 6	Exceeding 15 „ 70 0 Exceeding 20 horses, then for every additional number of 10 horses, and for every additional number less than 10 over and above 20 or any other multiple of 10 horses, the further additional duty of 10*l.*	1,886	4,158 12 7		10,398	141,579 5 1
,736	122,886 5 0	851	15,285 12 6		1,833	4,041 15 3		10,420	142,213 12 9
,109	127,675 12 6	886	15,717 10 0		1,891	4,169 13 1		10,886	147,562 15 7
,429	133,321 5 0	892	15,921 5 0		1,888	4,163 0 9		11,279	153,405 10 9
,842	139,135 0 0	931	16,465 12 6		1,971	4,346 1 1		11,744	159,946 13 7
,291	126,761 17 6	993	15,641 17 6		1,900	4,189 10 0		12,184	146,593 5 0
,705	120,349 7 6	990	15,020 0 0		1,968	4,339 8 9		12,663	139,708 16 3
,958	123,571 5 0	1,063	15,387 10 0		2,074	4,573 3 4		13,495	143,531 18 4

RAILWAY DUTY.

AN ACCOUNT of the AMOUNT and RATE of DUTY in each Year from the IMPOSITION thereof to the Year 1868, ended 31st March 1869.

YEAR.	ENGLAND.	SCOTLAND.	ENGLAND & SCOTLAND.	GREAT BRITAIN
	Amount of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.
	Commenced 10th October 1832.			
	£ s. d.	£ s. d.		£ s. d.
1832	634 0 0	—		England only. 634 0 0
1833	6,131 0 0	—		6,131 0 0
1834	6,852 0 0	—		6,852 0 0
1835	8,693 0 0	—		8,693 0 0
1836	9,975 0 0	321 0 0	½d. for every four passengers per mile.	10,296 0 0
1837	16,339 0 0	553 0 0		16,892 0 0
1838	38,970 0 0	600 0 0		39,570 0 0
1839	70,247 0 0	2,469 0 0		72,716 0 0
1840	107,084 0 0	5,343 0 0		112,427 0 0
1841	148,041 0 0	11,740 0 0		159,781 0 0
1842	153,831 0 0	15,126 0 0		168,957 0 0
1843	149,370 0 0	8,996 0 0		158,366 0 0
1844	167,854 0 0	9,749 0 0		177,603 0 0
1845	180,457 0 0	9,738 0 0		190,195 0 0
1846	201,286 0 0	11,081 0 0		212,367 0 0
1847	188,541 0 0	11,096 0 0		199,637 0 0
1848	213,280 12 1	15,024 4 4		228,304 16 5
1849	218,730 9 5	19,009 10 8		237,740 0 1
1850	229,750 7 4	21,246 0 5		250,996 7 9
1851	269,937 10 0	21,447 19 4		291,385 9 4
1852	260,289 18 3	20,728 17 7		281,018 15 10
1853	274,511 7 9	21,901 11 4		296,412 19 1
Year ended 31st March				
1855	291,401 17 6	23,423 9 3	Five per cent. on amount received from passengers (subject to certain exemptions in respect of 3d class trains from 9th August 1844).	314,825 6 9
1856	300,425 1 0	24,552 14 2		324,977 15 2
1857	308,827 15 2	27,677 13 8		336,505 8 10
1858	320,331 17 11	28,537 5 6		348,869 3 5
1859	311,493 15 5	28,820 11 8		340,314 7 1
1860	329,578 12 2	29,442 17 11		359,021 10 1
1861	339,366 8 7	29,581 5 5		368,947 14 0
1862	339,103 11 1	29,380 14 11		368,484 6 0
1863	357,157 10 0	29,967 12 6		387,125 2 6
1864	372,172 17 11	32,081 9 8		404,254 7 7
1865	410,661 3 6	34,125 17 10		444,787 1 4
1866	414,371 15 9	34,946 19 7		449,318 15 4
1867	438,558 1 5	35,921 9 8		474,479 11 1
1868	446,984 19 9	38,151 2 3		485,136 2 0
1869	460,208 8 9	40,174 15 1		500,383 3 10

Note.—The Railway Duty does not extend to Ireland.

RACE HORSES.

An Account of the Number charged and Rate of Duty in each Year from the Imposition thereof to the Year 1868 (ending 31st March 1869).

	ENGLAND.	SCOTLAND.	GREAT BRITAIN.	
	Number.	Number.	Number.	Rate of Duty.
4				
				£2 2*s.* 0*d.*
9				
4				
			No account can be rendered until the year 1812.	£2 0*s.* 0*d.*
5				
6				£2 8*s.* 0*d.* and 10 per cent. additional.
8				
9				
				£2 13*s.* 6*d.*
1				
2			541	
3			572	
4			560	
5			544	
6			573	
17	The number charged in England and Scotland respectively cannot be distinguished until the year 1836.		549	£2 17*s.* 6*d.*
18			562	
19			580	
20			674	
21			579	
22			608	
23			545	
24			624	
25			711	
26			704	
27			708	
28			780	£1 8*s.* 9*d.*
29			820	
30			929	
31			961	
32			997	
33			1,007	
34			1,009	
35			1,161	£3 10*s.* 0*d.*

Year.	ENGLAND.	SCOTLAND.	GREAT BRITAIN.	
	Number.	Number.	Number.	Rate of Duty.
1836	1,019	57	1,076	
1837	1,046	59	1,105	£3 10*s.* 0*d.*
1838	1,033	86	1,119	
1839	1,005	97	1,102	
1840	1,005	90	1,095	
1841	988	88	1,076	
1842	1,012	85	1,097	
1843	1,014	84	1,098	
1844	1,055	86	1,141	
1845	1,075	85	1,160	
1846	1,229	110	1,339	£3 10*s.* 0*d.* and 10 per cent. additional.
1847	1,437	93	1,530	
1848	1,417	59	1,476	
1849	1,347	35	1,382	
1850	1,350	35	1,385	
1851	1,331	59	1,390	
1852	1,220	61	1,281	
1853	1,341	50	1,391	
ended 31st Mar.				
1855	1,376	40	1,416	
1856	1,496	45	1,541	
1857	1,376	45	1,421	
1858	1,357	—	1,357	
1859	1,499	—	1,499	
1860	1,619	—	1,619	
1861	1,622	—	1,622	
1862	1,807	—	1,807	£3 17*s.* 0*d.*
1863	1,668	—	1,668	
1864	1,893	—	1,893	
1865	2,012	—	2,012	
1866	2,188	—	2,188	
1867	2,309	—	2,309	
1868	2,406	—	2,406	
1869	2,532	—	2,532	

The Duty on Race Horses was transferred from the Assessed Taxes to the Excise from 5th April 1857.

AN ACCOUNT of the PRODUCE of the DUTIES of the INLAND REVENUE of the UNITED KINGDOM (Excise, Stamps, and Taxes), &c., for each Year from 1856 to the Year 1868 (ended 31st March 1869).

Year ended 31st March.	Inland Revenue.		Population of the United Kingdom.	Amount of Inland Revenue per Head of the Population.	*Charges of Management per Cent. on Gross Receipt.
	Gross Receipt.	Net Receipt.			
	£	£		£ s. d.	£ s. d.
1857	46,918,695	44,855,967	28,188,280	1 11 10	3 3 6
1858	41,159,551	39,928,438	28,389,770	1 8 1	3 12 2
1859	36,731,286	35,667,039	28,590,224	1 4 11	3 19 7
1860	42,167,988	41,184,272	28,778,411	1 8 7	3 8 1
1861	43,090,042	42,019,133	28,974,362	1 9 0	3 10 1
1862	41,955,742	40,490,264	29,204,983	1 7 8	3 8 10
1863	41,124,372	39,778,945	29,395,051	1 7 0	3 9 2
1864	41,271,308	40,087,995	29,566,316	1 7 1	3 10 0
1865	41,432,778	40,247,361	29,768,089	1 7 0	3 11 4
1866	40,350,231	39,096,414	29,935,404	1 6 1	3 11 3
1867	40,560,715	39,190,243	30,157,473	1 5 11	3 11 2
1868	40,760,413	39,302,680	30,380,787	1 5 10	3 11 7
1869	42,907,050	41,827,604	30,621,431	1 7 4	3 11 7

The population is estimated to the middle of each year, and has been taken from a Return compiled by the Registrar General.

* In calculating this per-centage, the discounts and other parliamentary allowances on stamps are included, together with the cost of stationery supplied by the Stationery Office. The superannuations, compensations, and other retired allowances are not included.

BREWERS' LICENCES.

BREWERS' LICENCES.

AN ACCOUNT of the NUMBER of LICENCES issued, the AMOUNT of DUTY, and RATES o

C

YEAR.	ENGLAND.				SCOTLAND.	
	Number of Licences issued.	Amount of Duty.		Rates of Duty.	Number of Licences issued.	Amount of Duty.
		£ s. d.				£ s. d.
Commenced 1785	1,228	3,902 0 0			203	280 10 0
1786	1,228	4,002 0 0			229	317 10 0
1787	1,223	3,706 10 0			202	276 10 0
1788	1,293	4,162 10 0			198	278 10 0
1789	1,267	3,992 0 0			242	408 10 0
1790	1,311	4,315 0 0			182	252 0 0
1791	1,339	4,389 10 0			214	306 10 0
1792	1,341	4,547 0 0			211	304 0 0
1793	1,362	4,728 10 0			203	293 0 0
1794	1,315	4,733 0 0			228	326 10 0
1795	1,303	4,683 0 0			208	293 0 0
1796	1,298	4,797 0 0				£ s. d.
				Brewers of Table Beer	236	335 0 0
1797	1,320	5,300 0 0		Brewers of Strong Beer :—	204	324 0 0
1798	1,383	5,589 0 0		Quantity brewed in the preceding year :—		
				Not exceeding 1,000 Barrels	207	338 0 0
1799	1,403	5,601 0 0		„ 2,000 „	216	342 10 0
				„ 5,000 „		
				„ 7,500 „		
1800	1,335	5,347 10 0		„ 10,000 „	202	325 10 0
				„ 20,000 „		
				„ 30,000 „		
1801	1,268	4,896 0 0		„ 40,000 „	187	322 0 0
1802	1,366	5,249 0 0		Exceeding 40,000 „	209	338 10 0
1803	1,437	5,595 10 0		Beginners	231	385 10 0
				With a surcharge at the expiration of licence.		
1804	1,483	5,549 0 0			No Account.	
1805	1,513	5,423 0 0			233	377 10 0
1806	1,530	5,485 10 0			218	357 10 0
1807	1,517	5,516 10 0			239	404 0 0
1808	1,532	5,573 0 0			238	419 0 0
1809	1,524	5,604 10 0			230	406 10 0
1810	1,505	5,547 0 0			237	414 0 0
1811	1,524	5,622 10 0			249	433 0 0
1812	1,500	5,612 10 0			231	409 10 0
1813	1,460	5,420 0 0			225	397 10 0
1814	1,476	5,353 10 0			215	383 10 0
				£ s. d. £ s. d.		
				Brewers of Table Beer 1 0 0 - 2 0 0		
				Brewers of Strong Beer :—		
				Quantity brewed in the preceding year :—		
				Not exceeding 1,000 Barrels 1 10 0 - 2 5 0		
				„ 2,000 „ 2 0 0 - 3 0 0		
				„ 5,000 „ 5 0 0 - 7 10 0		
1815	1,518	No Account.		„ 7,500 „ 7 10 0 - 11 5 0	222	403 10 0
				„ 10,000 „ 10 0 0 - 15 0 0		
				„ 20,000 „ 20 0 0 - 30 0 0		
				„ 30,000 „ 30 0 0 - 45 0 0		
				„ 40,000 „ 40 0 0 - 60 0 0		
				Exceeding 40,000 „ 50 0 0 - 75 0 0		
				Beginners 1 10 0 - 2 5 0		
				With a surcharge at the expiration of licence.		
1816	1,560	8,556 13 0		Brewers of Table Beer	316	876 15 0
1817	1,558	8,147 3 0		Brewers of Strong Beer:—	235	627 0 0
1818	1,528	7,484 5 0		Quantity brewed in the preceding year:—		
				Not exceeding 1,000 Barrels	226	605 0 0
1819	1,558	7,840 15 0		„ 2,000 „	205	541 5 0
1820	1,558	7,766 10 0		„ 5,000 „	239	642 0 0
1821	1,590	7,538 10 0		„ 7,500 „	222	592 10 0
1822	1,648	7,606 5 0		„ 10,000 „	250	669 10 0
1823	1,731	8,014 0 0		„ 20,000 „	248	648 10 0
1824	3,430	11,842 5 0		„ 30,000 „	455	765 10 0
				„ 40,000 „		
				Exceeding 40,000 „		
				Beginners		
				With a surcharge at the expiration of the licence.		

BREWERS' LICENCES.

Year, from the IMPOSITION thereof to the Year 1868, ended 31st March 1869.

RS.

IRELAND.				UNITED KINGDOM.			
Amount of Duty.			Rates of Duty.	Number of Licences issued.		Amount of Duty.	YEAR.
£	s.	d.				£ s. d.	Commenced
				1,431	GREAT BRITAIN ONLY.	4,182 10 0	1785
				1,457		4,319 10 0	1786
				1,425		3,983 0 0	1787
				1,491		4,441 0 0	1788
				1,509		4,400 10 0	1789
				1,493		4,567 0 0	1790
				1,553		4,696 0 0	1791
				1,552		4,851 0 0	1792
				1,565		5,021 10 0	1793
				1,543		5,059 10 0	1794
				1,511		4,976 0 0	1795
				1,534		5,132 0 0	1796
				1,524		5,624 0 0	1797
				1,590		5,927 0 0	1798
			" £10.	1,619		5,943 10 0	1799
			In Dublin, Cork, Waterford, Limerick, Kilkenny, Londonderry, Armagh, Galway, Drogheda, Belfast, Newry, Dundalk, and Clonmel - - 30*l.* In all other places - - - - 20*l.*	1,537		5,673 0 0	1800
5,806	3	1	In the above-mentioned places and in all Corporate or Borough towns returning Members to Parliament - - - - - 30*l.* In all other places - - - 10*l.*	1,455	GREAT BRITAIN ONLY.	11,024 3 1	1801
6,396	18	6		1,575		11,984 8 6	1802
6,276	18	5		1,668		12,257 18 5	1803
7,148	9	3		1,483		12,697 9 3	1804
1,198	6	2		1,746		6,998 16 2	1805
				1,748		5,843 0 0	1806
				1,756		5,920 10 0	1807
				1,770		5,992 0 0	1808
				1,754		6,011 0 0	1809
				1,742		5,961 0 0	1810
				1,773		6,055 10 0	1811
				1,731		6,022 0 0	1812
				1,685		5,817 10 0	1813
				1,691		5,737 0 0	1814
2,228	15	7	In Dublin and within two miles thereof, and in Cork, Waterford, Limerick, and Belfast - - 50*l.* Within five miles of Dublin, and within one mile of Cork, Waterford, Limerick, and Belfast - 30*l.* In Armagh, Londonderry, and Kilkenny - 25*l.* In all other places - - - - 20*l.*	1,740		2,632 5 7 Scotland and Ireland only.	1815
8,473	10	0		1,876		17,906 18 0	1816
7,539	0	0		1,793		16,313 3 0	1817
6,378	15	0		1,980		14,468 0 0	1818
6,087	1	4		1,984		14,469 1 4	1819
6,089	1	6		2,021		14,497 11 6	1820
5,685	15	0		2,020		13,816 15 0	1821
5,747	8	10		2,107		14,023 3 10	1822
5,631	18	9		2,184		14,294 8 9	1823
5,334	0	0		4,075		17,941 15 0	1824

these years Licences rewers were granted e Stamp Office.

nt.

(continued.)

BREWERS' LICENCES.

An Account of the Number o

COMMON BREWERS.

Year.	England. Number of Licences issued.	England. Amount of Duty. £ s. d.	Scotland. Number of Licences issued.	Scotland. Amount of Duty. £ s. d.	Ireland. Number of Licences issued.	Ireland. Amount of Duty. £ s. d.	United Kingdom. Number of Licences issued.	United Kingdom. Amount of Duty. £ s. d.	Rates of Duty.
1825	25,528	46,409 4 0	531	422 15 0	193	3,398 4 5	26,252	50,230 3 5	Brewers of Table Beer :
1826	26,318	48,472 15 0	507	893 11 0	198	1,283 5 0	27,023	50,649 11 0	Quantity brewed in the preceding year
1827	26,843	49,094 0 0	554	952 5 0	192	1,388 5 0	27,589	51,434 10 0	Not exceeding 20 barrels - -
1828	27,678	51,459 15 0	538	921 0 0	225	1,512 10 0	28,441	53,893 5 0	„ 50 „ - -
1829	27,863	} No account.	531	978 16 0	200	1,408 4 3	28,594	*2,387 0 3	„ 100 „ - -
1830	35,774	}	560	873 13 0	216	1,439 0 9	36,550	*2,312 13 9	Exceeding 100 „ - -
1831	42,239	69,724 10 0	591	1,410 15 0	224	1,491 0 0	43,054	72,626 5 0	Beginners - - -
1832	42,393	70,493 5 0	569	1,394 15 0	224	1,513 5 0	43,186	73,401 5 0	With a surcharge at the expiration of t
1833	43,660	72,977 5 0	625	1,542 10 0	227	1,565 10 0	44,512	76,085 5 0	Brewers of Strong Beer :
1834	45,082	76,111 10 0	604	1,508 5 0	255	1,643 1 0	45,941	79,262 16 0	Quantity brewed in the preceding yea
1835	46,639	78,625 15 0	624	1,621 10 0	244	1,804 15 0	47,507	82,052 0 0	Not exceeding 20 barrels - -
1836	48,190	83,941 15 0	602	1,654 5 0	263	1,817 0 0	49,055	87,413 0 0	„ 50 „ - -
1837	47,880	81,137 0 0	529	1,538 15 0	242	1,690 15 0	48,651	84,366 10 0	„ 100 „ - -
1838	48,472	81,629 5 0	516	1,426 5 0	240	1,724 10 0	49,228	84,780 0 0	„ 1,000 „ - -
1839	47,254	81,293 10 0	469	1,303 5 0	203	1,576 10 0	47,926	84,173 5 0	„ 2,000 „ - -
									„ 5,000 „ - -
									„ 7,500 „ - -
									„ 10,000 „ - -
									„ 20,000 „ - -
									„ 30,000 „ - -
									„ 40,000 „ - -
									Exceeding 40,000 „ - -
									Beginners - - -
									With a surcharge at the expiration of t
									Brewers of Table Beer :
									Quantity brewed in the preceding yea
									£ s. d.
									Not exceeding 20 barrels 0 10 0 -
									„ 50 „ 1 0 0 -
									„ 100 „ 1 10 0 -
									Exceeding 100 „ 2 0 0 -
									Beginners - - 0 10 0 -
									With a surcharge at the expiration of t
									Brewers of Strong Beer :
									Quantity brewed in the preceding yea
									£ s. d.
1840	45,728	81,793 8 3	444	1,329 7 6	164	1,230 10 0	46,336	84,353 5 9	Not exceeding 20 barrels 0 10 0 -
									„ 50 „ 1 0 0 -
									„ 100 „ 1 10 0 -
									„ 1,000 „ 2 0 0 -
									„ 2,000 „ 3 0 0 -
									„ 5,000 „ 7 10 0 -
									„ 7,500 „ 11 5 0 -
									„ 10,000 „ 15 0 0 -
									„ 20,000 „ 30 0 0 -
									„ 30,000 „ 45 0 0 -
									„ 40,000 „ 60 0 0 -
									Exceeding 40,000 „ 75 0 0 -
									Beginners - - 0 10 0 -
									With a surcharge at the expiration of t
									Brewers of Table Beer :
									Quantity brewed in the preceding year
									Not exceeding 20 barrels - -
									„ 50 „ - -
									„ 100 „ - -
									Exceeding 100 „ - -
									Beginners - - -
1841	44,218	78,362 1 3	408	1,216 0 0	136	986 14 9	44,762	80,564 16 0	With a surcharge at the expiration of t
1842	43,356	76,081 8 6	392	1,234 5 6	120	888 0 9	43,868	78,203 14 9	Brewers of Strong Beer :
1843	43,864	77,419 13 0	398	1,204 12 3	122	967 11 6	44,384	79,591 16 9	Quantity brewed in the preceding year
1844	43,473	77,554 6 3	400	1,220 17 10	114	1,006 19 0	43,987	79,782 3 1	Not exceeding 20 barrels - -
1845	42,820	77,065 9 9	373	1,311 19 6	112	1,034 5 0	43,305	79,411 14 3	„ 50 „ - -
									„ 100 „ - -
									„ 1,000 „ - -
									„ 2,000 „ - -
									„ 5,000 „ - -
									„ 7,500 „ - -
									„ 10,000 „ - -
									„ 20,000 „ - -
									„ 30,000 „ - -
									„ 40,000 „ - -
									Exceeding 40,000 „ - -
									Beginners - - -
									With a surcharge at the expiration of t

* Scotland and Ireland only.

- - - - BREWERS' LICENCES.

Amount of Duty, &c.—*continued.*

RETAIL BREWERS.

...ND.	SCOTLAND.		IRELAND.		UNITED KINGDOM.			YEAR.
Amount of Duty.	Number of Licences issued.	Amount of Duty.	Number of Licences issued.	Amount of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	
								1825
								1826
Commenced 10th October 1824.								1827
e Account can be rendered during these years. The Number of Licences issued and the								1828
of Duty are included in the Account of Common Brewers' Licences.								1829
								1830
£ s. d.		£ s. d.		£ s. d.		£ s. d.		
189 0 0	7	36 15 0	—	—	43	225 15 0		1831
210 0 0	10	52 10 0	—	—	50	262 10 0	£ s. d. 5 5 0	1832
183 15 0	15	78 15 0	—	—	50	262 10 0		1833
131 5 0	22	115 10 0	—	—	47	246 15 0		1834
141 15 0	16	84 0 0	—	—	43	225 15 0		1835
110 5 0	17	89 5 0	—	—	38	199 10 0		1836
94 10 0	20	105 0 0	—	—	38	199 10 0		1837
94 10 0	18	94 10 0	—	—	36	189 0 0		1838
69 5 0	21	110 5 0	—	—	34	179 10 0		1839

BREWERS' LICENCES. - - - -

An Account of the Number of Licen

COMMON BREWERS.

Year.	England.				Scotland.				Ireland.				United Kingdom.				Rates of Duty.
	Number of Licences issued.	Amount of Duty.			Number of Licences issued.	Amount of Duty.			Number of Licences issued.	Amount of Duty.			Number of Licences issued.	Amount of Duty.			
		£	s.	d.		£	s.	d.		£	s.	d.		£	s.	d.	
1846	42,941	78,902	15	6	362	1,384	3	3	115	1,197	10	6	43,418	81,484	9	3	
1847	42,063	74,454	4	9	325	1,185	9	0	102	1,066	10	9	42,490	76,706	4	6	
1848	42,382	75,635	3	6	340	1,202	15	6	95	961	0	3	42,817	77,798	19	3	Brewers of Table Beer : Quantity brewed in the preceding
1849	42,903	75,647	5	0	345	1,209	12	0	95	1,047	18	0	43,343	77,904	15	0	Not exceeding 20 Barrels -
1850	43,900	79,995	1	0	323	1,288	12	3	97	1,003	16	0	44,320	82,287	9	3	„ 50 „ - „ 100 „ -
1851	44,937	81,742	4	9	320	1,339	5	6	95	1,050	10	6	45,352	84,132	0	9	Exceeding 100 „ - Beginners - -
1852	45,281	82,228	8	9	301	1,391	5	0	91	1,092	7	10	45,673	84,712	1	7	With a surcharge at the expira licence.
1853	44,820	83,989	11	4	293	1,475	10	9	96	1,108	5	6	45,209	86,573	7	7	Brewer of Strong Beer: Quantity brewed in the preceding
Year ended 31st March.																	Not exceeding 20 Barrels „ 50 „ „ 100 „ „ 1,000 „ „ 2,000 „ „ 5,000 „ „ 7,500 „ „ 10,000 „ „ 20,000 „ „ 30,000 „ „ 40,000 „ Exceeding 40,000 „ Beginners - - With a surcharge at the expira licence.
1855	42,275	77,984	16	3	267	1,313	5	7	94	1,110	2	3	42,636	80,408	4	1	
1856	40,750	74,771	0	9	238	1,191	4	6	91	1,137	13	6	41,079	77,099	18	9	
1857	40,479	76,123	19	0	234	1,263	3	0	96	1,354	15	3	40,809	78,741	17	3	
1858	39,980	77,368	4	0	226	1,413	6	0	91	1,510	19	0	40,297	80,292	9	0	
1859	39,768	76,291	3	3	232	1,450	6	3	98	1,496	5	0	40,098	79,237	14	6	
1860	39,624	78,109	14	9	229	1,686	11	3	95	1,703	7	3	39,948	81,499	13	3	
1861	38,838	78,367	5	6	220	1,684	9	3	94	1,543	15	3	39,152	81,595	10	0	
1862	37,963	74,906	4	3	219	1,630	7	9	94	1,636	8	6	38,276	78,173	0	6	
																	Brewers of Black or Spruce Be Brewers of Strong Beer ab
1863	37,543	274,311	11	9	219	11,519	17	6	97	16,754	17	6	37,859	302,586	6	9	Other common Brewers:
1864	38,653	319,996	9	0	254	14,320	12	6	91	17,024	6	6	38,998	351,341	8	0	Not exceeding 20 Barrels „ 50 „ „ 100 „ „ 1,000 „ for eve
1865	37,473	342,794	16	0	262	15,579	2	0	88	18,553	11	0	37,823	376,927	9	0	50 Barrels over 100, the addition sum of - - -
1866	37,455	345,738	7	6	224	17,291	2	0	96	20,216	5	0	37,775	383,245	14	6	Not exceeding 50,000 Barrels f every 50 Barrels or fraction of
1867	36,916	395,986	17	10	226	20,308	8	6	95	22,259	4	6	37,237	438,554	10	10	Barrels over 1,000, the addition sum of - -
1868	35,451	354,108	11	6	217	17,289	18	0	86	19,387	14	6	35,754	390,786	4	0	Exceeding 50,000, for every Barrels or fraction of 50 Barre the further sum of -
1869	34,230	361,367	18	6	221	16,889	6	0	82	16,052	6	0	34,533	394,309	10	6	Beginners - - With a surcharge at the expirat licence.

Common Brewers.—T

Brewers using Sugar and Retail Brewers.—The "Amount of Duty"

- - - - BREWERS' LICENCES.

of Duty, and Rates of Duty, &c.—*continued.*

NAL LICENCE TO BREWERS USING SUGAR.							RETAIL BREWERS.												
Scotland.		Ireland.		United Kingdom.			England.		Scotland.		Ireland.		United Kingdom.						
Number of Licences issued.	Amount of Duty.	Number of Licences issued.	Amount of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Number of Licences issued.	Amount of Duty.	Number of Licences issued.	Amount of Duty.	Number of Licences issued.	Amount of Duty.		Rate of Duty.		Year.
								£ s. d.		£ s. d.		£ s. d.		£ s. d.				
—	—	—	—	—	—	—	17	106 2 3	24	133 13 6	2	11 0 6	43	250 16 3				1846
—	—	—	—	—	—	—	10	55 2 6	24	136 8 8	2	11 0 6	36	202 11 8				1847
—	—	—	—	—	—	—	9	52 7 4	26	146 1 7	3	17 18 3	38	216 7 2				1848
—	—	—	—	—	—	—	12	66 3 0	23	129 10 10	4	23 8 6	39	219 2 4				1849
—	—	—	—	—	—	—	16	89 11 6	35	197 1 5	6	39 19 3	57	326 12 2				1850
—	—	—	—	—	—	—	41	310 1 6	26	150 4 3	5	27 11 3	72	487 17 0				1851
—	—	—	—	—	—	—	59	377 12 1	24	132 6 0	5	27 11 3	88	537 9 4				1852
—	—	—	—	—	—	—	56	345 18 2	24	134 3 6	5	27 11 3	85	507 12 11				1853
Commenced 6th July 1854.																		Year ended 31st March.
	£ s.		£ s.		£ s.													
9	9 0	7	7 0	475	475 15		36	219 2 5	24	139 3 9	5	30 6 4	65	388 12 6				1855
10	10 5	9	16 10	433	499 0		28	162 12 4	25	140 11 4	5	27 11 3	58	330 14 11				1856
15	17 15	14	15 0	461	510 10		28	170 17 9	23	133 13 6	5	28 18 9	56	333 10 0				1857
12	12 10	18	19 5	389	413 10		30	186 0 11	20	110 5 0	5	27 11 3	55	323 17 2		£ s. d.		1858
8	8 0	18	19 10	361	380 10		36	217 14 10	19	107 9 10	5	31 13 11	60	356 18 7		5 10 3		1859
8	8 5	20	20 0	362	378 0		34	191 11 2	22	124 0 7	4	22 1 0	60	337 12 9				1860
12	12 5	20	22 0	473	523 0		32	184 13 4	20	111 12 6	3	19 5 10	55	315 11 8				1861
10	10 10	15	16 0	507	564 15	£ 1	24	139 3 9	18	103 7 2	4	26 3 8	46	268 14 7				1862
15	15 10	20	20 5	470	498 15		26	154 7 0	18	101 19 7	4	26 3 8	48	282 10 3				1863
17	18 5	16	16 15	465	491 10		20	110 5 0	21	118 10 4	4	22 1 0	45	250 16 4				1864
18	18 5	15	15 10	401	420 5		14	82 13 9	19	108 17 5	4	22 1 0	37	213 12 2				1865
18	18 0	18	19 0	457	491 15		12	70 5 8	1	8 5 4	4	22 1 0	17	100 12 0				1866
19	19 10	32	36 0	872	999 10		12	68 18 1	—	—	4	28 18 9	16	97 16 10				1867
25	27 10	33	36 5	967	1,039 15		11	70 5 8	—	—	5	34 9 0	16	104 14 8				1868
28	31 15	39	40 5	1,114	1,220 10		10	55 2 6	—	—	7	41 6 10	17	96 9 4				1869

ncludes Surcharges.
ences granted for periods less than a Year, from the Year 1841 inclusive.

BEER DEALERS' LICENCES.

AN ACCOUNT of the NUMBER OF LICENCES issued, the AMOUNT OF DUTY, and R

YEAR.	ENGLAND.				SCOTLAND.		
	NUMBER OF LICENCES ISSUED.		Amount of Duty.	Rates of Duty.	NUMBER OF LICENCES ISSUED.		Amount of Duty.
	Wholesale Dealers in Strong Beer.	Sellers of Intermediate Beer.			Wholesale Dealers in Strong Beer.	Sellers of Intermediate Beer.	
Commenced 1824	—	476	£ 499 s. 16 d. 0	Sellers of Intermediate Beer - £ 1 s. 1	—	140	£ 147 s. 0 d. 0
1825	1,050	31	3,340 1 0		38	Repealed —	119 14 0
1826	918	Repealed —	2,891 14 0		22	—	69 6 0
1827	989	—	3,115 7 0		21	—	66 3 0
1828	1,010	—	3,181 10 0		26	—	81 18 0
1829	984	—	3,099 12 0		40	—	126 0 0
1830	183	—	576 9 0		32	—	100 16 0
1831	830	—	2,614 10 0	Dealers in Strong Beer - £ 3 s. 3	29	—	91 7 0
1832	879	—	2,768 17 0		31	—	97 13 0
1833	895	—	2,819 5 0		27	—	85 1 0
1834	1,001	—	3,153 3 0		30	—	94 10 0
1835	1,014	—	3,194 2 0		26	—	81 18 0
1836	994	—	3,131 2 0		16	—	50 8 0
1837	979	—	3,083 17 0		23	—	72 9 0
1838	950	—	2,992 10 0		16	—	50 8 0
1839	991	—	3,121 13 0		19	—	59 17 0
1840	954	—	3,154 7 4	Dealers in Strong Beer £3 3*s.*—£3 6*s.* 1¾*d.*	3	—	9 18 5
1841	1,017	—	3,615 11 6		3	—	13 4 6
1842	997	—	3,567 12 5		16	—	56 4 5
1843	1,041	—	3,699 6 1		17	—	61 3 8
1844	1,021	—	3,623 0 6		12	—	43 16 5
1845	975	—	3,417 3 6		17	—	62 16 8
1846	1,028	—	3,568 9 9		19	—	71 2 0
1847	1,032	—	3,622 4 4		22	—	82 13 7
1848	985	—	3,524 13 0		21	—	75 4 9
1849	1,137	—	4,062 1 2		35	—	126 10 0
1850	1,162	—	4,189 8 0		37	—	127 6 7
1851	1,217	—	4,315 1 2		31	—	106 13 1
1852	1,254	—	4,415 2 9		26	—	112 8 9
1853	1,328	—	4,636 14 4		33	—	121 10 9
Year ended 31st March 1855	1,346	—	4,642 10 7		29	—	101 13 11
1856	1,372	—	4,750 0 2	Dealers in Strong Beer £3 6*s.* 1¾*d.*	31	—	111 12 4
1857	1,405	—	4,944 5 9		29	—	107 9 8
1858	1,480	—	5,146 0 8		31	—	112 8 10
1859	1,475	—	5,180 15 2		36	—	135 11 11
1860	1,581	—	5,504 0 10		45	—	163 14 1
1861	1,728	—	6,197 14 4		59	—	236 9 2
1862	1,906	—	6,670 13 2		66	—	233 19 8
1863	1,652	—	5,862 17 7		64	—	221 11 7
1864	2,151	Dealers' additional Licence to retail commenced 390	8,426 4 1	Additional Licences to retail, but not to be consumed on the premises, £1 2*s.* 0½*d.* Commenced 29th June 1863.	75	Dealers' additional Licence to retail commenced —	279 9 1
1865	2,581	842	10,779 5 2		76	—	264 11 6
1866	3,220	1,393	13,895 19 6		80	—	299 5 13
1867	3,883	1,954	16,761 3 10		78	—	279 9 1
1868	4,363	2,441	19,214 7 1		85	—	322 8 10
1869	4,848	2,924	21,326 3 3		87	—	339 16 1

NOTE.—The "Amount of Duty" includes the Duty on Licences

- - - BEER DEALERS' LICENCES.

each Year, from the Imposition thereof to the Year 1868, ended 31st March 1869.

IRELAND.			UNITED KINGDOM.			
of Licences ued.			Number of Licences issued.			
Dealers' additional Licence to retail.	Amount of Duty.	Rates of Duty.	Wholesale Dealers in Strong Beer.	Sellers of Intermediate Beer.	Amount of Duty.	Year.
	£ s. d.				£ s. d.	
—	—	—	—	616	646 16 0	Commenced 1824
—	50 8 0		1,104	31	3,510 3 0	1825
				Repealed		
—	170 2 0		984	—	3,131 2 0	1826
—	148 1 0		1,057	—	3,329 11 0	1827
—	170 2 0		1,090	—	3,433 10 0	1828
—	122 17 0		1,063	—	3,348 9 0	1829
—	119 14 0		253	—	796 19 0	1830
—	116 11 0		896	—	2,822 8 0	1831
—	110 5 0		945	—	2,976 15 0	1832
—	138 12 0		966	—	3,042 18 0	1833
—	135 9 0		1,074	—	3,383 2 0	1834
—	160 13 0		1,091	—	3,436 13 0	1835
—	176 8 0		1,066	—	3,357 18 0	1836
—	189 0 0		1,062	—	3,345 6 0	1837
—	226 16 0		1,038	—	3,269 14 0	1838
—	359 ½ 0		1,124	—	3,540 12 0	1839
—	303 15 11		1,049	—	3,468 1 8	1840
—	356 7 0		1,118	—	3,985 3 0	1841
—	358 0 1		1,114	—	3,981 16 11	1842
—	442 6 8		1,176	—	4,202 16 5	1843
—	475 8 1		1,164	—	4,142 5 0	1844
—	485 6 6		1,129	—	3,965 6 8	1845
—	475 8 1		1,175	—	4,114 19 10	1846
—	434 17 10		1,170	—	4,139 15 9	1847
—	490 5 9	Same as in England.	1,137	—	4,090 3 6	1848
—	560 11 4		1,322	—	4,749 2 6	1849
—	591 3 3		1,360	—	4,907 17 10	1850
—	648 4 2		1,426	—	5,069 18 5	1851
—	682 2 2		1,467	—	5,209 13 8	1852
—	663 18 5		1,544	—	5,422 3 6	1853
						Year ended 31st March
—	682 2 3		1,568	—	5,426 6 9	1855
—	685 8 5		1,593	—	5,547 0 11	1856
—	823 9 10		1,662	—	5,875 5 3	1857
—	863 3 8		1,755	—	6,121 13 2	1858
—	1,007 17 3		1,789	—	6,324 4 4	1859
—	1,131 17 10		1,941	—	6,799 12 9	1860
—	1,283 3 11		2,142	—	7,717 7 5	1861
—	1,508 17 11		2,380	—	8,413 10 9	1862
—	2,073 11 6		2,246	—	8,158 0 8	1863
				Dealers' additional Licence to retail commenced		
Commenced 355	2,723 0 10		2,856	745	11,428 14 0	1864
457	2,832 7 6		3,279	1,299	13,876 4 2	1865
539	3,230 6 0		3,989	1,932	17,425 11 5	1866
622	3,699 6 10		4,740	2,576	20,739 19 9	1867
749	4,259 16 9		5,337	3,190	23,796 12 8	1868
896	4,960 0 5		5,952	3,820	26,625 19 9	1869

Year from the year 1841 inclusive.

BEER AND CYDER RETAILERS' LICENCES.

AN ACCOUNT of the NUMBER of LICENCES issued, the AMOUNT of DUTY, and R

ENGLAND.

YEAR.	Number of Licences issued. Publicans.	Under Acts to permit the general sale of beer, 1 W. 4. c. 64. and 4 & 5 W. 4. c. 85. Beer, Cyder, or Perry.	Cyder and Perry only.	Amount of Duty.	Rates of Duty.
	Licences for selling Ale and Beer by retail were previously granted by Justices of the Peace.				
1810	49,061	—	—	£ 103,028 2 0	
1811	49,164	—	—	103,244 8 0	
1812	49,214	—	—	103,349 8 0	Publicans - - - £ 2 2 0
1813	49,215	—	—	103,351 10 0	
1814	49,199	—	—	103,317 18 0	
1815	49,288	—	—	No Account.	Publicans - - £ 2 2 0—£ 4 4 0
1816	48,846	—	—	205,153 4 0	Publicans - - - 4 4 0
1817	48,655	—	—	134,599 10 0	
1818	48,285	—	—	132,695 17 0	
1819	48,225	—	—	132,639 3 0	
1820	48,128	—	—	132,568 16 0	Publicans— £ s. d. If rated at a rent under 15*l.* per annum - - 2 2 0
1821	48,058	—	—	131,948 5 0	15*l.* and under 20*l.* - 3 3 0
1822	47,917	—	—	131,447 8 0	20*l.* and upwards - - 4 4 0
1823	48,686	—	—	133,640 17 0	
1824	47,933	—	—	138,732 15 6	
1825	49,382	—	—	82,739 2 0	
1826	49,327	—	—	85,454 5 0	
1827	49,860	—	—	80,561 19 6	Publicans— £ s. d. If rated at a rent under 20*l.* per annum - - 1 1 0
1828	50,626	—	—	82,857 10 9	20*l.* and upwards - - 3 3 0
1829	50,669	—	—	No Account.	
1830	51,482	24,342	149		
1831	51,488	30,978	206	150,591 13 0	Publicans as above. £ s. d. Retailers of Beer, Cyder, or Perry - - - 2 2 0
1832	52,069	33,515	188	156,383 6 0	Retailers of Cyder and Perry only - - - 1 1 0
1833	53,026	34,976	653	161,198 6 9	
		Beer, Ale, or Porter.			
1834	53,741	37,381	1,054	180,283 3 3	
1835	54,551	39,654	1,913	207,998 3 6	Publicans, as above. Retailers of Beer, Ale, or Porter— £ s.
1836	55,192	44,134	1,608	220,968 15 5	To be drunk on the premises 3 3
1837	55,750	45,193	1,585	225,122 12 6	Not to be drunk on the premises - - - 1 1
1838	56,301	45,717	1,391	226,564 10 9	Retailers of Cyder and Perry only 1 1
1839	57,116	44,730	590	224,742 15 9	
1840	57,368	42,614	438	228,791 2 9	Publicans, if rated at a rent under 20*l.* £ s. d. £ s. d. per annum - - 1 1 0—1 2 0½ 20*l.* and upwards - 3 3 0—3 6 1½ Retailers of Beer, Ale, or Porter— To be drunk on the premises - - 3 3 0—3 6 1½ Not to be drunk on the premises - 1 1 0—1 2 0½ Retailers of Cyder and Perry only - 1 1 0—1 2 0½

SCOTLAND.

Number of Licences issued. Retailers of Beer, Cyder, or Perry. (Publicans.)	Amount of Duty.	Rates of Duty.
	Licences for selling Ale and Beer were previously by Justices of the Peace.	
3,513	£ 7,377 6 0	
10,034	21,071 8 0	
9,884	20,756 8 0	
10,191	21,401 2 0	
9,769	20,514 18 0	
9,607	20,265 0 0	
9,548	37,978 10 0	
9,091	21,773 17 0	Same as in ENGLAND.
10,146	23,405 11 0	
9,995	22,816 10 0	
10,753	24,612 0 0	
11,329	25,738 13 0	
11,637	26,325 12 0	
11,790	26,598 1 0	
12,833	28,795 11 0	
16,245	19,138 17 0	
16,076	20,285 18 0	
16,689	20,814 7 0	
17,135	21,112 14 9	
17,713	21,404 7 0	
17,527	21,086 5 3	
17,641	21,179 1 0	
16,943	20,155 5 3	
17,180	20,490 11 0	
16,972	20,133 9 3	Publicans, if rated at a r
17,026	20,084 12 9	Under 20*l.* per annum 20*l.* and upwards
17,385	20,595 1 6	
17,083	20,240 8 6	
16,989	20,217 4 6	
16,678	19,883 11 9	
16,017	20,546 11 11	Publicans, if rated at a £ Under 20*l.* per annum - 1 20*l.* and upwards 3

- - BEER AND CYDER RETAILERS' LICENCES.

each Year from the Imposition thereof to the Year 1868, ended 31st March 1869.

IRELAND.		UNITED KINGDOM.				
		Number of Licences issued.				
Amount of Duty.	Rates of Duty.	Publicans.	Under Acts to permit the general sale of beer, 1 W. 4. c. 64. and 4 & 5 W. 4. c. 85.		Amount of Duty.	Year.
			Beer, Cyder, or Perry.	Cyder and Perry only.		
					£ s. d.	
		52,574	—	—	110,405 8 0	1810
		59,198	—	—	124,315 16 0	1811
		59,098	—	—	124,105 16 0	1812
		59,406	—	—	124,752 12 0	1813
Beer in Ireland were chargeable with a Licence Duty of £1 e of 1s.) in the year 1770, and until 1779, under the Act has. 2. c. 18.; but no Account of the Number of Licences the Amount of Revenue arising therefrom, can be furnished.		58,968	—	—	123,832 16 0	1814
		58,895	—	—	20,265 0 0 Scotland only.	1815
		58,394	—	—	243,131 14 0	1816
with Ale and Strong Waters Licences from 1779 until 1825, ount of Spirit Retailers' Licences, page 59).		57,746	—	—	156,373 7 0	1817
		58,431	—	—	156,101 8 0	1818
		58,220	—	—	155,455 13 0	1819
		58,881	—	—	157,180 16 0	1820
		59,387	—	—	157,686 18 0	1821
		59,554	—	—	157,773 0 0	1822
		60,476	—	—	160,238 18 0	1823
		60,766	—	—	167,528 6 6	1824
£ s. d. 7,904 8 0		71,527	—	—	109,782 7 0	1825
21,651 19 8		77,687	—	—	127,392 2 8	1826
21,694 15 3		82,826	—	—	123,071 1 9	1827
29,460 14 0		89,864	—	—	133,430 19 6	1828
27,447 15 9		88,930	—	—	48,852 2 9	1829
23,109 14 3		87,358	24,342	149	44,195 19 6 Scotland & Ireland only.	1830
26,425 1 3		88,764	30,978	206	198,195 15 3	1831
23,563 0 6	Publicans, if rated at a rent— £ s. d. Under 20*l.* per annum - 1 1 0	87,246	33,515	188	200,101 11 9	1832
26,706 6 9	20*l.* and upwards - 3 3 0	90,835	34,976 Beer, Ale, or Porter.	653	208,395 4 6	1833
25,316 15 3		90,148	37,381	1,054	225,733 7 9	1834
25,124 10 0		91,226	39,654	1,913	253,207 6 3	1835
26,907 0 9		93,860	44,134	1,608	268,470 17 8	1836
26,037 2 3		93,631	45,193	1,585	271,400 3 3	1837
26,994 5 0		94,616	45,717	1,391	273,776 0 3	1838
25,607 3 6		94,097	44,730	590	270,233 11 0	1839
21,190 19 8	Publicans, if rated at a rent— £ s. d. £ s. d. Under 20*l.* per annum - 1 1 0—1 2 0½ 20*l.* and upwards 3 3 0—3 6 1½	89,584	42,614	438	270,528 14 4	1840

(continued.)

BEER AND CYDER RETAILERS' LICENCES.

An Account of the Number of Licen

Year.	ENGLAND.					SCOTLAND.		
	Number of Licences issued.			Amount of Duty.	Rates of Duty.	Number of Licences issued.	Amount of Duty.	Rates of D
	Publicans.	Under Acts to permit the general sale of Beer, 1 W. 4. c. 64. and 4 & 5 W. 4. c. 85.						
		Beer, Ale, or Porter.	Cyder and Perry only.			Retailers of Beer, Cyder, or Perry (Publicans).		
				£ s. d.			£ s. d.	
1841	57,777	38,799	606	221,679 13 5		15,744	20,376 19 1	
1842	57,690	35,679	700	212,963 17 3		15,440	20,025 13 5	
1843	57,862	35,407	903	213,151 8 4		15,513	20,125 8 0	
1844	58,095	35,690	889	215,279 8 10		15,848	20,622 15 2	
1845	58,412	36,311	954	218,798 14 6		16,072	21,147 4 6	
1846	58,718	37,469	856	223,847 2 3		15,924	20,973 19 4	
1847	58,901	38,475	675	227,694 8 2		15,271	20,424 19 10	Publicans: if ra under 20*l.* per annu 20*l.* and upwa
1848	59,281	37,875	793	227,121 12 11		15,074	20,311 10 5	
1849	59,690	37,989	805	228,748 10 4		14,988	20,263 6 10	
1850	60,166	39,423	831	234,505 5 11		14,786	20,108 0 6	
1851	60,579	40,891	656	240,861 4 1		14,676	20,158 16 3	
1852	61,054	43,315	711	250,608 17 8		14,820	20,470 15 5	
1853	61,746	44,172	558	256,452 9 4	Publicans: if rated at a rent under 20*l.* per annum - £1 2 0½ 20*l.* and upwards - £3 6 1¾ Retailers of Beer, Ale, or Porter— To be drunk on the premises - - £3 6 1¾ Not to be drunk on the premises - - £1 2 0½ Retailers of Cyder and Perry only - - £1 2 0½	*80 Retailers of Beer & Cyder only. 363	1,117 16 1	
Year ended 31st March.								
1855	62,125	42,788	564	271,977 13 3		320	1,025 19 0	
1856	62,570	43,648	521	275,323 1 9		277	956 15 3	
1857	63,060	42,317	377	272,430 14 7		299	1,019 12 6	
1858	63,615	42,733	362	274,700 7 11		317	1,077 9 0	
1859	63,901	43,072	490	277,191 12 3		354	1,177 15 0	
1860	64,458	44,041	530	281,671 12 3		365	1,185 3 6	Publicans: if ra
1861	64,924	45,105	517	286,388 14 11		395	1,278 2 6	under 10*l.* per annu 10*l.* and upwa
1862	65,707	44,739	955	277,735 10 9	Publicans rated under 20*l.*, who do not take out a Spirit Licence, to pay for Beer Licence, 3*l.* 6*s.* 1¾*d.*, from 10th October 1863.	454	1,484 16 0	
1863	65,813	†61,167	†1,141	316,670 13 8		491	1,655 1 0	
1864	66,085	44,300	312	305,167 6 0	Retailers occasional licences not exceeding three days, at 1*s.* per day. Commenced 24th May 1864.	478	1,606 17 6	
1865	66,830	45,490	402	311,312 2 5		496	1,676 13 6	
1866	67,721	47,691	400	323,692 14 5		501	1,750 15 6	
1867	68,396	49,726	356	333,459 13 0		569	1,915 13 0	
1868	68,879	50,991	367	340,688 1 4		551	1,871 13 0	
1869	69,472	52,590	368	349,509 1 6		573	1,964 9 0	

* From the 10th October 1853 the Licences issued

† In this year these Licences were made to expire on the 10th October. The increase in the numbers issued

Note.—The "Amount of Duty" includes the Duty on Licences granted for

- - BEER AND CYDER RETAILERS' LICENCES.

of Duty, and Rates of Duty, &c.—*continued.*

IRELAND.		UNITED KINGDOM.				
		Number of Licences issued.				
Amount of Duty.	Rates of Duty.	Publicans.	Under Acts to permit the general sale of Beer, 1 W. 4. c. 64. and 4 & 5 W. 4. c. 85.		Amount of Duty.	Year.
			Beer, Ale, or Porter.	Cyder and Perry only.		
£ s. d.					£ s. d.	
18,733 12 5		87,683	38,799	606	260,790 4 11	1841
17,387 16 10		86,193	35,679	700	250,377 7 6	1842
17,363 6 3		86,393	35,407	903	250,640 2 7	1843
18,096 13 1		87,457	35,690	889	253,998 17 1	1844
19,705 1 11		89,285	36,311	954	259,651 0 11	1845
19,993 3 10		89,643	37,469	856	264,814 5 5	1846
18,401 15 1		88,063	38,475	675	266,521 3 1	1847
19,313 2 11		88,779	37,875	793	266,746 6 3	1848
18,315 19 8		88,420	37,989	805	267,327 16 10	1849
19,306 15 2		89,361	39,423	831	273,920 1 7	1850
19,540 11 10		89,886	40,891	656	280,560 12 2	1851
20,490 8 1		91,271	43,315	711	291,570 1 2	1852
20,953 1 1		77,950	44,172	558	278,523 6 6	1853
	Publicans: if rated at a rent under 20*l.* per annum - £1 2 0½ 20*l.* and upwards - £3 6 1¾					Year ended 31st March.
21,508 1 9		78,233	42,788	564	294,511 14 0	1855
21,947 17 6		79,237	43,648	521	298,227 14 6	1856
22,445 9 7		80,168	42,317	377	295,895 16 8	1857
22,788 19 0		81,046	42,733	362	298,566 15 11	1858
22,904 8 8		81,415	43,072	490	301,273 15 11	1859
22,822 9 5		81,938	44,041	530	305,679 5 2	1860
22,693 10 10		82,208	45,105	517	310,360 8 3	1861
22,507 0 2		82,826	44,739	955	301,727 6 11	1862
22,353 10 5	Publicans rated under 20*l.*, who do not take out a Spirit Licence, to pay for Beer Licence, 3*l.* 6*s.* 1¾*d.*, from 10th October 1863.	82,504	†61,167	†1,141	340,679 5 1	1863
22,251 11 1		82,161	44,300	312	329,025 14 7	1864
22,085 12 6		82,730	45,490	402	335,074 8 5	1865
22,159 5 4		83,660	47,691	400	347,602 15 3	1866
22,384 17 8		84,444	49,726	356	357,760 3 8	1867
24,686 18 0		84,958	50,991	367	367,246 12 4	1868
25,350 3 1		85,987	52,590	368	376,823 13 7	1869

Scotland, authorize also the sale of Beer.
Granted for fractional parts of a year to those persons whose Licences expired previous to the 10th October.
And the Duty on Occasional Licences from the imposition thereof in 1864.

TABLE BEER RETAILERS' LICENCES.

AN ACCOUNT of the NUMBER of LICENCES issued, the AMOUNT of DUTY, and RATE of DUTY, in each Ye from the Imposition thereof to the Year 1868, ended 31st March 1869.

Year ended 31st March.	ENGLAND.		SCOTLAND.		IRELAND.		UNITED KINGDO		R D
	Number of Licences issued.	Amount of Duty.	Number of Licences issued.	Amount of Duty.	Number of Licences issued.	Amount of Duty.	Number of Licences issued.	Amount of Duty.	
(Commenced 28th June 1861.)		£ s. d.		£ s. d.				£ s. d.	
1862	1,124	317 5 0	433	132 17 6	—	—	1,557	450 2 6	
1863	1,586	446 12 6	663	178 17 6	—	—	2,249	625 10 0	
1864	2,011	547 8 9	733	195 0 0	—	—	2,744	742 8 9	
1865	2,132	580 15 0	823	219 8 9	—	—	2,955	800 3 9	
1866	2,170	591 2 6	919	246 18 9	—	—	3,089	838 1 3	
1867	2,073	555 12 6	957	253 5 0	—	—	3,030	808 17 6	
1868	1,869	506 6 3	967	255 3 9	—	—	2,836	761 10 0	
1869	1,743	470 17 6	977	259 10 0	—	—	2,720	730 7 6	

NOTE.—The "Amount of Duty" includes the Duty on Licences granted for periods less than a Year.

DISTILLERS', RECTIFIERS', AND STILL LICENCES.

DISTILLERS', RECTIFIERS', AND STILL LICENCES.

AN ACCOUNT of the NUMBER of LICENCES issued, the AMOUNT of DUTY,

YEAR.	ENGLAND.				SCOTLAND.					
	No. of Licences issued.		Amount of Duty.	Rate of Duty.	Number of Licences issued.				Amount of Duty.	Rate of D
	Distillers.	Rectifiers.			Distillers.	Rectifiers.	Chemists using Stills.	Still Makers.		
			£ s. d.						£ s. d.	
1748	598	—	2,990 0 0	Distillers, £5.						
1749	573	—	2,865 0 0							
1750	577	—	2,885 0 0							
1751	648	—	3,240 0 0							
	Repealed.									
	No. of Gallons.									
1785	223,879	159,853	799 8 9	Distillers and Rectifiers, ½d. per gallon on content of Still.						Distillers and ½d. per gallo tent of Still.
1786	229,675	177,198	847 13 0							
1787	186,556	157,600	716 19 10							
1788	200,528	166,336	764 6 0							
1789	191,951	165,429	744 10 10							
1790	201,463	149,982	732 3 6							
1791	179,472	166,291	720 6 9							
1792	207,608	144,589	733 14 10							
1793	228,377	156,976	802 16 4							
1794	230,466	159,594	812 12 6							
1795	230,329	155,722	804 5 5							
1796	221,918	156,583	788 10 7							
1797	213,023	154,381	765 8 6							
1798	228,295	185,423	861 18 3							
1799	233,143	155,744	810 3 7							
1800	210,001	166,483	784 6 10		No Account.					
1801	206,225	191,422	828 8 8							
1802	231,799	167,839	832 9 7							
1803	246,837	163,300	854 9 0							
	No. of Licences.									
1804	19	125	815 0 0	Distillers, £10. Rectifiers, £5.						
1805	16	136	840 0 0							
1806	17	141	875 0 0							
1807	16	134	830 0 0							
1808	15	137	835 0 0							
1809	15	131	805 0 0							
1810	16	132	820 0 0							
1811	17	137	855 0 0							
1812	18	142	890 0 0							
1813	15	143	865 0 0							
1814	16	133	825 0 0							
1815	14	128	1,560 0 0	Distillers, £20. Rectifiers, £10.	27	2	—	—	280 0 0	Distillers, £10. Rectifiers, £5.
1816	12	120	1,440 0 0		76	1	—	—	765 0 0	
1817	11	120	1,420 0 0		112	3	—	—	1,135 0 0	
1818	12	119	1,430 0 0		152	4	—	—	1,540 0 0	
1819	10	109	1,290 0 0		147	6	—	—	1,500 0 0	
1820	11	117	1,390 0 0		117	7	—	—	1,205 0 0	
1821	10	111	1,310 0 0		125	8	27	14	1,310 10 0	Distillers - Rectifiers - Chemists using Makers of Stills
1822	10	111	1,310 0 0		108	8	40	14	1,147 0 0	
1823	10	103	1,230 0 0		125	11	39	22	1,335 10 0	
1824	11	108	1,300 0 0		167	11	40	33	1,761 10 0	
1825	9	54	720 0 0		329	7	26	40	3,358 0 0	

DISTILLERS', RECTIFIERS', AND STILL LICENCES.

n each Year from the Imposition thereof to the Year 1868 ended 31st March 1869.

IRELAND.						UNITED KINGDOM.						
of Licences issued.			Amount of Duty.		Rate of Duty.	Number of Licences issued.				Amount of Duty.		Year.
ifiers.	Chemists using Stills.	Still Makers.	£ s. d.			Distillers.	Rectifiers.	Chemists using Stills.	Still Makers.	£ s. d.		
						England only.				England only.		
						598	—	—	—	2,990 0 0		1748
						573	—	—	—	2,865 0 0		1749
						577	—	—	—	2,885 0 0		1750
						648	—	—	—	3,240 0 0		1751
						Repealed.						
						No. of Gallons.						
						223,879	159,853	—	—	799 8 9		1785
						229,675	177,198	—	—	847 13 0		1786
						186,556	157,600	—	—	716 19 10		1787
						200,528	166,336	—	—	764 6 0		1788
						191,951	165,429	—	—	744 10 10		1789
						201,463	149,982	—	—	732 3 6		1790
						179,472	166,291	—	—	720 6 9		1791
						207,608	144,589	—	—	733 14 10		1792
						228,377	156,976	—	—	802 16 4		1793
			"			230,466	159,594	—	—	812 12 6		1794
						230,329	155,722	—	—	804 5 5		1795
						221,918	156,583	—	—	788 10 7		1796
						213,023	154,381	—	—	765 8 6		1797
						228,295	185,423	—	—	861 18 3		1798
						233,143	155,744	—	—	810 3 7		1799
						210,001	166,483	—	—	784 6 10		1800
						206,225	191,422	—	—	828 8 8		1801
						231,799	167,839	—	—	832 9 7		1802
						246,837	163,300	—	—	854 9 0		1803
						No. of Licences.						
						19	125	—	—	815 0 0		1804
						16	136	—	—	840 0 0		1805
						17	141	—	—	875 0 0		1806
						16	134	—	—	830 0 0		1807
						15	137	—	—	835 0 0		1808
						15	131	—	—	805 0 0		1809
						16	132	—	—	820 0 0		1810
						17	137	—	—	855 0 0		1811
						18	142	—	—	890 0 0		1812
						15	143	—	—	865 0 0		1813
						16	133	—	—	825 0 0		1814
						Great Britain only.				G. B. only.		
						41	130	—	—	1,840 0 0		1815
						88	121	—	—	2,205 0 0		1816
						123	123	—	—	2,555 0 0		1817
10	—	12	600 12 0			164	133	—	—	12	3,570 12 0	1818
11	—	9	634 4 0			157	126	—	—	9	3,424 4 0	1819
10	—	7	569 2 0			128	134	—	—	7	3,164 2 0	1820
11	—	8	628 8 0			135	130	27	22	3,248 18 0		1821
11	—	7	622 2 0			118	130	40	21	3,079 2 0		1822
11	—	12	873 2 0			157	125	39	34	3,438 12 0		1823
8	—	8	1,330 8 0			264	127	40	41	4,391 18 0		1824
					Distillers - £10. Rectifiers - £10. Chemists using Stills 10s. Makers of Stills 10s.							
12	6	6	966 0 0			422	73	32	46	5,044 0 0		1825

> 1814, all Spirit Licences were issued amp Office; but no account can be t the number granted or the amount eived during those years, nor for any the period comprised in this Account 1818.

For Rates of Duty for these years, see pp. 64, 65.

Scot. & I. only. S. & I. only. Ireland only.

(continued.)

DISTILLERS', RECTIFIERS', AND STILL LICENCES.

An Account of the Number of Licences

Year.	ENGLAND.						SCOTLAND.					
	Number of Licences issued.			Amount of Duty.		Rate of Duty.	Number of Licences issued.				Amount of Duty.	Rate of L
	Distillers.	Rectifiers.	Chemists using Stills.	£	s.	d.	Distillers.	Rectifiers.	Chemists using Stills.	Still Makers.	£ s. d.	
1826	14	101	—	1,150	0	0	263	9	26	26	2,746 0 0	
1827	11	102	—	1,130	0	0	246	11	24	27	2,595 10 0	
1828	11	105	—	1,160	0	0	243	8	24	25	2,534 10 0	
1829	11	103	—	1,140	0	0	253	8	27	21	2,634 0 0	
1830	11	98	—	1,090	0	0	249	9	29	21	2,605 10 0	
1831	13	102	—	1,150	0	0	240	8	30	19	2,504 10 0	
1832	13	103	—	1,160	0	0	233	8	32	18	2,435 10 0	Distillers
1833	12	99	—	1,110	0	0	233	8	44	21	2,442 10 0	Rectifiers
1834	12	96	—	1,080	0	0	231	8	39	16	2,417 10 0	Chemists using Makers of Still
1835	11	101	—	1,120	0	0	230	7	43	13	2,398 0 0	
1836	12	98	—	1,100	0	0	222	9	41	11	2,336 0 0	
1837	13	105	—	1,180	0	0	226	9	36	18	2,377 0 0	
1838	12	100	—	1,120	0	0	213	10	38	13	2,255 10 0	
1839	13	101	—	1,140	0	0	209	8	35	14	2,194 10 0	
1840	17	89	—	1,113	0	0	205	10	27	23	2,282 5 0	Distillers Rectifiers Chemists using Stills Makers of Stills
1841	14	59	—	769	2	6	189	9	40	12	2,114 19 3	
1842	13	84	—	1,026	7	6	173	9	43	9	1,946 8 9	
1843	18	77	—	1,029	0	0	178	8	42	13	2,010 15 0	
1844	9	86	—	1,008	0	0	169	7	51	12	1,898 0 1	
1845	9	81	—	963	7	6	170	8	48	18	1,936 6 7	
1846	9	85	Commenced. 169	1,071	10	0	175	8	55	20	1,998 8 0	
1847	10	83	242	1,111	10	0	173	8	49	16	1,948 16 0	
1848	11	79	215	1,079	2	6	167	8	52	15	1,873 1 4	
1849	10	75	213	1,011	0	0	166	8	47	17	1,878 19 6	Distillers Rectifiers
1850	8	78	228	1,026	0	0	161	6	49	18	1,789 17 1	Chemists usi Stills
1851	12	74	237	1,055	15	0	160	6	56	15	1,793 18 6	Makers of Still
1852	11	74	222	1,003	15	0	153	6	51	17	1,705 11 10	
1853	12	76	215	1,043	0	0	143	6	54	15	1,619 9 10	
Year ended 31 Mar. 1855	10	79	204	1,053	0	0	138	7	50	15	1,564 15 3	
1856	10	78	203	1,057	7	6	137	7	52	12	1,559 2 4	
1857	11	85	181	1,156	10	0	128	8	46	11	1,471 3 7	
1858	19	92	182	1,303	15	0	129	9	38	14	1,487 9 1	
1859	19	103	181	1,426	12	6	127	9	43	13	1,464 11 10	Distillers Rectifiers Chemists usi Stills Makers of Still
1860	16	104	183	1,426	7	6	125	9	42	13	1,443 4 6	
1861	14	110	182	1,430	2	6	124	9	42	14	1,436 2 0	
1862	14	108	371	1,505	7	6	122	11	54	13	1,438 9 0	
1863	10	104	519	1,505	0	0	119	13	60	13	1,437 4 1	
1864	9	106	596	1,521	7	6	116	14	63	15	1,404 15 0	Distillers Rectifiers
1865	8	100	623	1,468	5	0	116	15	63	15	1,426 17 9	Chemists usi Stills
1866	8	95	632	1,416	17	6	117	15	120	16	1,455 15 9	Makers of Still
1867	9	94	664	1,488	10	0	113	16	142	14	1,434 9 9	
1868	8	109	678	1,587	0	0	111	17	128	16	1,431 0 10	
1869	8	108	683	1,571	0	0	110	16	134	15	1,411 5 0	

Rate of Duty (1832–1839): Distillers £10 0 0; Rectifiers £10 0 0

Rate of Duty (1840): Distillers £10 0 0—£10 10 0; Rectifiers £10 0 0—£10 10 0

Rate of Duty (1843–1845): Distillers £10 10 0; Rectifiers £10 10 0

Rate of Duty (1858): Distillers £10 10 0; Rectifiers £10 10 0; Chemists using Stills 0 10

The Amount of Duty includes the Duty on Licence

DISTILLERS', RECTIFIERS', AND STILL LICENCES.

nt of Duty, and Rate of Duty, &c.—*continued.*

IRELAND.					UNITED KINGDOM.					
of Licences issued.			Amount of Duty.	Rate of Duty.	Number of Licences issued.				Amount of Duty.	Year.
...ers.	Chemists using Stills.	Still Makers.			Distillers.	Rectifiers.	Chemists using Stills.	Still Makers.		
			£ s. d.						£ s. d.	
10	10	5	897 10 0		356	120	36	31	4,793 10 0	1826
10	9	8	928 10 0		339	123	33	35	4,654 0 0	1827
13	12	8	950 0 0		335	126	36	33	4,644 10 0	1828
14	21	6	953 10 0		344	125	48	27	4,727 10 0	1829
17	12	6	969 0 0		339	124	41	27	4,664 10 0	1830
14	13	6	959 10 0		334	124	43	25	4,614 0 0	1831
18	20	6	1,033 0 0		330	129	52	24	4,628 10 0	1832
16	22	7	994 10 0		327	123	66	28	4,547 0 0	1833
17	29	7	1,078 0 0		332	121	68	23	4,575 10 0	1834
20	35	6	1,050 10 0		324	128	78	19	4,568 10 0	1835
24	31	6	1,158 10 0		324	131	72	17	4,594 10 0	1836
19	29	6	1,107 10 0		329	133	65	24	4,664 10 0	1837
29	38	3	1,180 10 0		312	139	76	16	4,556 0 0	1838
29	31	4	1,197 10 0		311	138	66	18	4,532 0 0	1839
26	30	2	1,234 13 4		308	125	57	25	4,629 18 4	1840
23	26	4	1,060 15 3		278	91	66	16	3,944 17 0	1841
25	27	3	1,031 17 9		256	118	70	12	4,004 14 0	1842
26	28	2	963 15 4		260	111	70	15	4,003 10 4	1843
32	31	7	1,039 2 1		240	125	82	19	3,945 2 2	1844
40	29	6	1,074 8 3		236	129	77	24	3,974 2 4	1845
46	28	5	1,104 4 1		238	139	252	25	4,174 2 1	1846
42	30	3	1,009 19 4	Same as in Scotland.	234	133	321	19	4,070 5 4	1847
41	25	6	1,056 11 3		233	128	292	21	4,008 15 1	1848
36	26	5	964 8 6		229	119	286	22	3,854 8 0	1849
36	26	3	934 7 4		220	120	303	21	3,750 4 5	1850
36	29	3	962 3 10		224	116	322	18	3,811 17 4	1851
34	28	4	860 4 3		210	114	301	21	3,569 11 1	1852
22	23	3	774 18 0		195	114	292	18	3,437 7 10	1853
										Year ended 31st Mar.
31	23	3	783 6 7		188	117	277	18	3,401 1 10	1855
34	23	3	804 0 9		186	119	278	15	3,420 10 7	1856
47	22	3	947 17 9		177	140	249	14	3,575 11 4	1857
45	21	4	892 10 0		185	146	241	18	3,683 14 1	1858
45	21	3	883 12 6		182	158	245	16	3,774 16 10	1859
45	20	3	854 4 0		176	158	245	16	3,723 16 0	1860
44	21	3	815 6 6		169	163	245	17	3,681 11 0	1861
40	22	3	747 11 6		166	159	447	16	3,691 8 0	1862
41	22	3	737 5 0		156	158	601	16	3,679 9 1	1863
43	21	3	733 19 0		152	161	680	18	3,660 1 6	1864
46	24	3	688 6 6		149	153	710	18	3,583 9 3	1865
57	23	3	654 6 6		148	147	775	19	3,526 19 9	1866
78	25	3	670 6 6		145	148	831	17	3,593 6 3	1867
49	24	3	688 11 6		141	166	830	19	3,706 12 4	1868
50	22	3	702 19 0		142	163	839	18	3,685 4 0	1869

Scotland and Ireland only.

Scotland and Ireland only.

...ore than a year from the year 1841 inclusive.

SPIRIT DEALERS' LICENCES.

AN ACCOUNT of the NUMBER of LICENCES issued, the AMOUNT of DUTY, and RATE o

YEAR.	ENGLAND.			SCOTLAND.			
	Number of Licences issued to Dealers not being Retailers.	Amount of Duty.	Rate of Duty.	Number of Licences issued.		Amount of Duty.	Rate of Du
				Dealers not being Retailers.	Dealers in Aqua Vitæ only.		
		£ s. d.				£ s. d.	
1785	1,630	8,150 0 0		46		230 0 0	
1786	1,474	7,370 0 0		40		200 0 0	
1787	1,430	7,150 0 0		38		190 0 0	
1788	1,603	8,015 0 0		41		205 0 0	
1789	1,593	7,965 0 0		42		210 0 0	Dealers not being Re
1790	1,667	8,335 0 0		86		430 0 0	
1791	1,714	8,570 0 0		103		515 0 0	
1792	1,764	8,820 0 0		98		490 0 0	
1793	1,774	8,870 0 0		159		795 0 0	
1794	1,775	8,875 0 0		277	48	1,529 0 0	
1795	1,750	8,750 0 0		304	206	2,138 0 0	
1796	1,676	8,380 0 0		308	110	1,870 0 0	
1797	1,610	8,050 0 0		432	129	2,547 0 0	
1798	1,556	7,780 0 0		408	274	2,862 0 0	
1799	1,625	8,125 0 0	Dealers not being Retailers, £5.	465	446	3,663 0 0	
1800	1,722	8,610 0 0		696	431	4,773 0 0	
1801	1,739	8,695 0 0		952	79	4,997 0 0	
1802	1,849	8,245 0 0		1,067	66	5,533 0 0	
1803	1,951	9,755 0 0		1,165	276	6,653 0 0	Dealers in Spirits
1804	2,027	10,135 0 0		No account.			Retailers, - Dealers in Aqua Vit
1805	2,028	10,140 0 0		997	723	7,154 0 0	
1806	2,088	10,440 0 0		1,058	768	7,594 0 0	
1807	2,143	10,715 0 0		1,148	812	8,176 0 0	
1808	2,149	10,745 0 0		1,275	858	8,949 0 0	
1809	2,221	11,105 0 0		1,249	854	8,807 0 0	
1810	2,254	11,270 0 0		1,166	748	8,074 0 0	
1811	2,357	11,785 0 0		1,437	739	9,402 0 0	
1812	2,227	11,135 0 0		1,251	788	8,619 0 0	
1813	2,239	11,195 0 0		794	352	5,026 0 0	
1814	2,199	10,995 0 0		701	262	4,291 0 0	
1815	2,131	21,310 0 0		564	259	7,194 0 0	
1816	1,984	19,840 0 0		284	169	3,854 0 0	
1817	1,898	18,980 0 0		118	84	1,684 0 0	
1818	1,884	18,840 0 0		72	79	1,194 0 0	
1819	1,916	19,160 0 0		66	51	966 0 0	
1820	1,952	19,520 0 0	Ditto, - £10.	61	62	982 0 0	Dealers in Spirits Retailers, - Dealers in Aqua V
1821	1,871	18,710 0 0		46	54	784 0 0	
1822	1,869	18,690 0 0		36	60	720 0 0	
1823	1,877	18,770 0 0		31	50	610 0 0	
1824	1,898	18,980 0 0		26	55	590 0 0	
1825	1,911	19,110 0 0		55	19	664 0 0	

- - - SPIRIT DEALERS' LICENCES.

'ear from the Imposition thereof to the Year 1868, ended 31st March 1869.

IRELAND.			UNITED KINGDOM.					
r of ssued. Whiskey Factors.	Amount of Duty.	Rate of Duty.	Number of Licences issued. Dealers not being Retailers.	Dealers in Aqua Vitæ only.	Whiskey Factors.	Amount of Duty.		Year.
	£ s. d.					£ s. d.		
			1,676			8,380 0 0		1785
			1,514			7,570 0 0		1786
			1,468			7,340 0 0		1787
			1,644			8,220 0 0		1788
			1,635			8,175 0 0		1789
			1,753			8,765 0 0		1790
			1,817			9,085 0 0		1791
			1,862			9,310 0 0		1792
			1,933			9,665 0 0		1793
			2,052	48		10,404 0 0		1794
			2,054	206		10,888 0 0		1795
			1,984	110		10,250 0 0		1796
			2,042	129		10,597 0 0		1797
			1,964	274		10,642 0 0		1798
			2,090	446		11,788 0 0		1799
o 1814 all Spirit Licences l at the Stamp Office ; but . can be furnished of the anted or the amount of duty ring those years, nor for . of the period comprised in t previous to 1818.			2,418	431		13,383 0 0		1800
			2,691	79		13,692 0 0		1801
			2,916	66		13,778 0 0		1802
			3,116	276		16,408 0 0		1803
		For Rates of Duty for these years, see pp. 64, 65.	2,027	No account		10,135 0 0		1804
			3,025	723		17,294 0 0		1805
			3,146	768		18,034 0 0		1806
			3,291	812		18,891 0 0		1807
			3,424	858		19,694 0 0		1808
			3,470	854		19,912 0 0		1809
			3,420	748		19,344 0 0		1810
			3,794	739		21,187 0 0		1811
			3,478	788		19,754 0 0		1812
			3,033	352		16,221 0 0		1813
			2,900	262		15,286 0 0		1814
			2,695	259		28,504 0 0		1815
			2,268	169		23,694 0 0		1816
			2,016	84		20,664 0 0		1817
	1,512 0 0		2,028	79	—	21,546 0 0		1818
	1,638 0 0		2,060	51	—	21,164 0 0		1819
Included	1,402 0 0		2,075	62	—	21,904 0 0		1820
with	1,260 0 0		1,977	54	—	20,754 0 0		1821
Dealers.	1,470 0 0		1,975	60	—	20,880 0 0		1822
	1,533 0 0		1,981	50	—	20,913 0 0		1823
	1,428 0 0		1,992	55	—	20,998 0 0		1824
	1,220 0 0	Dealers not being Retailers, £10.	2,088	19	—	20,994 0 0		1825

(Great Britain only.) (Scotland only.) (Great Britain only.)

(continued.)

SPIRIT DEALERS' LICENCES.

An Account of the Number of Licences issued, the Amount of Duty, and Rate of

Year.	ENGLAND. Number of Licences issued. Dealers not being Retailers.	Dealers' additional, to retail Foreign Liqueurs.	Dealers' additional, to retail in Bottles.	Amount of Duty. £ s. d.	Rate of Duty.	SCOTLAND. Number of Licences issued. Dealers not being Retailers.	Dealers' additional, to retail Foreign Liqueurs.	Amount of Duty. £ s. d.	Rate of D
1826	2,793			27,930 0 0		34		340 0 0	
1827	2,864			28,640 0 0		40		400 0 0	
1828	2,923			29,230 0 0		126		1,260 0 0	
1829	2,934			29,340 0 0		588		5,880 0 0	
1830	2,934			29,340 0 0		593		5,930 0 0	
1831	2,958			29,580 0 0		575		5,750 0 0	
1832	2,885			28,850 0 0	Dealers not being Retailers, £10.	538		5,380 0 0	Dealers not bein
1833	2,986			29,860 0 0		543		5,430 0 0	
1834	3,019			30,190 0 0		534		5,340 0 0	
1835	3,043			30,430 0 0		539		5,390 0 0	
1836	2,911			29,110 0 0		536		5,360 0 0	
1837	2,968			29,680 0 0		517		5,170 0 0	
1838	2,966			29,660 0 0		501		5,010 0 0	
1839	2,963			29,630 0 0		474		4,740 0 0	
1840	2,922			30,678 0 0	Ditto, £10 — £10 10s.	452		4,745 10 0	Ditto, £10 —
1841	2,885			31,276 17 6		434		4,696 2 6	
1842	2,778			30,001 2 6		420		4,564 17 6	
1843	2,724			29,486 12 6		425		4,654 2 6	
1844	2,755			29,867 5 0	Ditto, £10 10s.	423		5,214 15 0	Ditto, £10 10s.
1845	2,719			29,405 5 0		412		4,449 7 6	
1846	2,713			29,318 12 6		420		4,551 15 0	
1847	2,706	Commenced.		29,077 2 6		396		4,294 10 0	
1848	2,627	4		28,336 7 0		393	—	4,276 2 6	
1849	2,665	37		28,820 18 6		404	1	4,367 9 6	
1850	2,710	38		29,290 5 6		418	—	4,578 0 0	
1851	2,773	46		30,037 7 0		419	—	4,515 0 0	
1852	2,793	48		30,302 9 6		401	—	4,333 17 6	
1853	2,846	51		30,786 10 6		404	—	4,362 15 0	
Year ended 31st March 1855	2,837	58		30,504 1 6	Dealers, £10 10s. Ditto, additional, to retail Foreign Liqueurs, £2 2s.	402	—	4,354 16 3	
1856	2,808	57		30,229 10 0		372	—	3,979 10 0	
1857	2,835	65		30,639 10 6		365	—	3,879 15 0	
1858	2,843	70		30,723 0 0		358	—	3,848 5 0	Dealers, £10 10
1859	2,844	70		30,905 3 6		361	—	3,895 10 0	Ditto, additiona Foreign Liqu
1860	2,912	77		31,655 18 6		359	—	3,919 2 6	
1861	3,069	93	Commenced.	33,562 14 6		366	—	4,045 2 6	
1862	3,189	10	905	38,124 14 9		371	—	4,058 5 0	
1863	3,294	2	1,161	39,915 15 0		375	1	4,020 19 6	
1864	3,465	6	1,338	42,815 6 6	Dealers, £10 10s.	377	—	4,097 12 6	
1865	3,710	2	1,585	46,449 6 9	Ditto, additional, to retail Foreign Liqueurs, £2 2s.	383	—	4,139 12 6	
1866	3,922	3	1,863	49,687 1 0	Ditto, additional, to retail in quantities not less than a reputed Quart Bottle, £3 3s.	388	—	4,205 5 0	
1867	4,210	4	2,149	54,213 17 3		393	—	4,305 0 0	
1868	4,574	5	2,505	60,089 18 6		403	—	4,530 15 0	
1869	4,956	6	2,894	64,990 10 9		427	—	4,596 7 6	

The "Amount of Duty" includes the Duty on Lice

- - - SPIRIT DEALERS' LICENCES.

om the Imposition thereof to the Year 1868, ended 31st March 1869—*continued.*

IRELAND.			UNITED KINGDOM.				
icences — Dealers' ditional, retail oreign iqueurs.	Amount of Duty.	Rate of Duty.	Number of Licences issued.			Amount of Duty.	Year.
			Dealers not being Retailers.	Dealers' additional, to retail Foreign Liqueurs.	Dealers' additional, to retail in Bottles.		
	£ s. d.					£ s. d.	
	5,430 0 0		3,370			33,700 0 0	1826
	3,910 0 0		3,295			32,950 0 0	1827
	3,830 0 0		3,432			34,320 0 0	1828
	3,950 0 0		3,917			39,170 0 0	1829
	3,790 0 0		3,906			39,060 0 0	1830
	3,580 0 0		3,891			38,910 0 0	1831
	3,590 0 0		3,782			37,820 0 0	1832
	3,650 0 0		3,894			38,940 0 0	1833
	3,720 0 0		3,925			39,250 0 0	1834
	3,810 0 0		3,963			39,630 0 0	1835
	4,830 0 0		3,880			38,800 0 0	1836
	4,340 0 0		3,919			39,190 0 0	1837
	4,550 0 0		3,922			39,220 0 0	1838
	4,680 0 0		3,905			39,050 0 0	1839
	4,031 12 6		3,738			39,455 2 6	1840
	3,352 2 6		3,624			39,325 2 6	1841
	3,323 5 0		3,498			37,889 5 0	1842
	3,417 15 0		3,456			37,558 10 0	1843
	3,480 15 0		3,495			38,562 15 0	1844
	3,795 15 0		3,461			37,650 7 6	1845
	4,323 7 6		3,511			38,193 15 0	1846
	3,990 0 0		3,461			37,361 12 6	1847
2	4,198 19 0	Same as in SCOTLAND.	3,393	Commenced 6		36,811 8 6	1848
2	4,230 9 0		3,448	40		37,418 17 0	1849
2	4,385 6 6		3,524	40		38,253 12 0	1850
2	4,579 11 6		3,605	48		39,131 18 6	1851
2	4,590 1 6		3,607	50		39,226 8 6	1852
2	4,876 4 0		3,680	53		40,025 9 6	1853
							Year ended 31st March
1	5,078 17 0		3,692	59		39,937 14 9	1855
—	5,037 7 6		3,638	57		39,246 7 6	1856
—	5,362 17 6		3,682	65		39,882 3 0	1857
—	5,578 2 6		3,715	70		40,149 7 6	1858
—	5,493 2 6		3,706	70		40,293 16 0	1859
—	5,462 12 6		3,773	77		41,037 13 6	1860
—	5,365 11 0		3,932	93		42,973 8 0	1861
—	5,297 5 0		4,047	10	Commenced 905	47,480 4 9	1862
—	5,273 12 6		4,152	3	1,161	49,210 7 0	1863
—	5,263 2 6		4,324	6	1,338	52,176 1 6	1864
—	5,131 17 6		4,572	2	1,585	55,720 16 9	1865
—	5,215 17 6		4,786	3	1,863	59,108 3 6	1866
—	5,323 10 0		5,090	4	2,149	63,842 7 3	1867
—	5,444 5 0		5,479	5	2,505	70,064 18 6	1868
—	5,593 17 6		5,894	6	2,894	75,180 15 9	1869

England only.

an a Year from the Year 1841 inclusive.

SPIRIT RETAILERS' LICENCES.

AN ACCOUNT of the NUMBER of LICENCES issued, the AMOUNT of DUTY, and RATE

YEAR.	ENGLAND.			SCOTLAND.		
	Number of Licences issued to Retailers of Spirits.	Amount of Duty.	Rate of Duty.	Number of Licences issued to Retailers of Spirits.	Amount of Duty.	Rate of
		£ s. d.			£ s. d.	
Commenced 30th September 1736.						
1736	No Account can be rendered until the year 1744.		Sellers in less quantity than two gallons £50 per annum, and £1 per gallon on all Spirits retailed.	No account can be rendered until the year 1743.		
1737 to 1743				828	828 0 0	
1744	22,821	22,821 0 0		346	346 0 0	
1745	23,729	23,729 0 0		255	255 0 0	
1746	24,543	24,543 0 0		218	218 0 0	
1747	25,786	25,786 0 0		625	625 0 0	£1 per annum.
1748	26,980	26,980 0 0		439	439 0 0	
1749	28,225	28,225 0 0		354	354 0 0	
1750	28,986	28,986 0 0		403	403 0 0	
1751	30,207	30,207 0 0		344	344 0 0	
1752	31,254	31,254 0 0		456	484 0 0	£1 - £2 per an
1753	25,438	50,876 0 0		261	522 0 0	
1754	26,129	52,258 0 0		376	752 0 0	
1755	26,127	52,254 0 0		437	874 0 0	
1756	26,903	53,806 0 0		420	840 0 0	
1757	26,766	53,532 0 0		417	834 0 0	
1758	26,314	52,628 0 0		626	1,252 0 0	
1759	26,083	52,166 0 0		873	1,746 0 0	
1760	26,032	52,064 0 0		849	1,698 0 0	
1761	26,146	52,292 0 0		781	1,562 0 0	
1762	26,139	52,278 0 0		741	1,482 0 0	
1763	26,781	53,562 0 0		741	1,482 0 0	
1764	27,271	54,542 0 0		785	1,570 0 0	
1765	28,373	56,746 0 0		890	1,780 0 0	
1766	28,253	56,506 0 0	£2 per annum.	857	1,714 0 0	£2 per annum.
1767	29,290	58,580 0 0		912	1,824 0 0	
1768	30,081	60,162 0 0		827	1,654 0 0	
1769	30,859	61,678 0 0		869	1,738 0 0	
1770	32,018	64,036 0 0		893	1,786 0 0	
1771	32,696	65,392 0 0		861	1,722 0 0	
1772	33,758	67,516 0 0		820	1,640 0 0	
1773	34,294	68,588 0 0		790	1,580 0 0	
1774	34,343	68,686 0 0		1,032	2,664 0 0	
1775	34,468	68,936 0 0		1,387	2,774 0 0	
1776	34,886	69,772 0 0		1,359	2,718 0 0	
1777	35,535	71,070 0 0		1,419	2,838 0 0	
1778	36,501	73,002 0 0		1,492	2,984 0 0	
1779	37,172	74,963 4 0		1,385	2,908 10 0	
1780	36,712	77,066 0 0	£2 2s. per annum.	1,358	2,851 16 0	£2 2s. per an
1781	36,033	76,351 18 0		1,191	2,620 4 0	
1782	34,923	76,803 16 0	£2 4s. per annum.	1,055	2,321 0 0	£2 4s. per an
1783	34,329	78,494 0 0		1,088	2,502 8 0	
1784	35,176	80,903 4 0	£2 6s. per annum.	1,106	2,543 10 0	£2 6s. per an
1785	35,697	82,102 16 0		1,149	2,642 14 0	

SPIRIT RETAILERS' LICENCES.

Year from the Imposition thereof to the Year 1868, ended 31st March 1869.

IRELAND.			UNITED KINGDOM.			Year.
...ed ...	Amount of Duty.	Rate of Duty.	Number of Licences issued to Retailers of Spirits.		Amount of Duty.	
					£ s. d. Commenced 30th September.	
						1736
						1737 to 1743
			828 Scotland only.		828 0 0 Scotland only.	
					23,167 0 0	1744
					23,984 0 0	1745
					24,761 0 0	1746
					26,411 0 0	1747
					27,419 0 0	1748
					28,579 0 0	1749
					29,389 0 0	1750
					30,551 0 0	1751
					31,738 0 0	1752
					51,398 0 0	1753
					53,010 0 0	1754
					53,128 0 0	1755
					54,646 0 0	1756
					54,366 0 0	1757
					53,880 0 0	1758
					53,912 0 0	1759
					53,762 0 0	1760
					53,854 0 0	1761
					53,760 0 0	1762
					55,044 0 0	1763
					56,112 0 0	1764
					58,526 0 0	1765
					58,220 0 0	1766
					60,404 0 0	1767
					61,816 0 0	1768
					63,416 0 0	1769
					65,822 0 0	1770
					67,114 0 0	1771
					69,156 0 0	1772
					70,168 0 0	1773
					71,350 0 0	1774
					71,710 0 0	1775
					72,490 0 0	1776
					73,908 0 0	1777
					75,986 0 0	1778
					77,871 14 0	1779
					79,917 16 0	1780
					78,972 2 0	1781
					79,124 16 0	1782
					80,996 8 0	1783
					83,446 14 0	1784
					84,745 10 0	1785

to 1814 all Spirit Licences were issued Stamp Office; but no account can be l of the Number granted or the Amount received during those years, nor for tion of the period comprised in this previous to 1818. It should also be hat the Licence to retail Spirits autho- e Sale of Wine, Ale, Beer, Cider, and ntil the year 1825 - - -

For Rates of Duties for these years, see pp. 64, 65.

Great Britain only.

Great Britain only.

(continued.)

SPIRIT RETAILERS' LICENCES.

An Account of the Number of Licences issued, the Amount of Duty, and Rate o

Year.	ENGLAND.			SCOTLAND.			
	Number of Licences issued to Retailers of Spirits.	Amount of Duty.	Rate of Duty.	Number of Licences issued.		Amount of Duty.	Rate of
				Retailers of Spirits.	Retailers of Aqua Vitæ.		
		£ s. d.				£ s. d.	
1786	36,029	82,866 14 0	£2 6s. per annum.	1,128		2,256 0 0	
1787	36,675	84,352 10 0		1,339		2,752 8 0	
1788	34,503	172,686 18 0		1,220		5,131 6 0	
1789	33,349	163,408 6 0		1,074		4,881 4 0	Same as in
1790	32,850	159,457 12 0		1,094		5,394 5 0	
1791	38,519	195,297 5 8		811		4,779 18 5	
1792	31,747	159,320 10 4		1,248		6,184 2 3	
1793	32,118	160,931 8 9		956		4,723 9 9	
1794	32,167	161,285 15 1		1,304	4,397	14,733 16 0	
1795	32,132	160,851 12 11		1,175	4,345	14,016 10 0	
1796	30,990	155,406 2 8		1,140	2,104	9,526 4 0	
1797	30,080	151,493 0 0		1,437	2,773	12,237 6 0	
1798	30,237	152,231 1 10	House and Premises rated— £ s. d.	1,125	3,532	12,208 2 0	
1799	30,395	153,914 8 4	Under £15 - 4 14 0	1,055	4,249	13,282 10 0	
1800	31,097	157,813 2 2	At £15 and under 20 - 5 2 0	1,538	3,417	13,991 12 0	
1801	32,017	162,184 9 0	„ 20 „ 25 - 5 10 0	2,477	1,278	14,169 10 0	
1802	32,270	163,767 2 11	„ 25 „ 30 - 5 18 0	3,031	1,313	16,812 16 0	Retailers of
1803	33,454	169,105 10 1	„ 30 „ 40 - 6 6 0	2,624	2,283	16,955 8 0	as in Engl
1804	33,792	170,548 2 4	„ 40 „ 50 - 6 14 0	No Account.		—	Retailers of only :
1805	34,193	173,539 13 10	„ 50 and upwards - 7 12 0	1,870	3,703	16,256 4 0	In the H
1806	34,551	176,446 10 1		1,856	3,650	16,049 16 0	In the L
1807	35,294	180,918 1 7		2,066	3,913	17,556 8 0	
1808	35,934	184,693 1 0		2,159	3,973	18,092 18 0	
1809	36,421	187,748 3 9		2,169	4,103	18,467 18 0	
1810	37,011	193,302 6 7		2,384	4,020	19,218 0 0	
1811	37,707	195,610 18 7		2,895	5,049	23,374 10 0	
1812	37,845	197,149 3 6		2,661	5,633	23,067 10 0	
1813	37,901	197,771 16 10		2,685	6,003	24,226 6 0	
1814	38,248	200,394 13 0		2,645	5,818	23,770 2 0	
1815	38,820	195,313 12 4		2,774	5,695	20,863 12 0	
1816	35,378	282,366 12 6	House and Premises rated— Under £15 - 7 1 0 At £15 and under 20 - 7 13 0 „ 20 „ 25 - 8 5 0 „ 25 „ 30 - 8 17 0 „ 30 „ 40 - 9 9 0 „ 40 „ 50 - 10 1 0 „ 50 and upwards - 10 13 0	2,695	1,809	23,431 12 0	
1817	35,373	244,371 11 0		2,647	298	17,176 10 0	Retailers of as in Engl
1818	35,386	242,696 16 10	House and Premises rated— Under £15 - 5 5 0	3,490	5,996	42,942 7 0	Retailers of
1819	36,149	247,572 12 2	At £15 and under 20 - 6 6 0	3,209	5,641	40,306 5 0	only :
1820	36,310	248,522 13 7	„ 20 „ 25 - 8 5 0	3,788	6,956	49,024 9 0	In the E
1821	36,339	248,084 11 4	„ 25 „ 30 - 8 17 0	3,461	6,542	45,080 17 0	In the L
1822	36,351	247,765 11 2	„ 30 „ 40 - 9 9 0	3,589	6,703	46,324 6 0	
1823	36,637	249,228 12 8	„ 40 „ 50 - 10 1 0	3,586	7,043	47,769 2 0	
1824	37,196	253,107 13 11	„ 50 and upwards - 10 13 0	3,595	7,539	49,441 0 0	
1825	38,472	248,019 14 7	House and Premises rated— Under £20 - 4 14 0 At £20 and under 25 - 6 6 0 „ 25 „ 30 - 7 7 0 „ 30 „ 40 - 8 8 0 „ 40 „ 50 - 9 9 0 „ 50 and upwards - 10 10 0	14,470	263	45,406 16 0	
1826	42,599	231,092 13 6	House and Premises rated—	15,625		50,179 1 0	
1827	43,673	212,980 15 3	Under £10 - 2 2 0	16,287		52,015 18 9	
1828	45,020	221,052 6 9	At £10 and under 20 - 4 4 0 „ 20 „ 25 - 6 6 0 „ 25 „ 30 - 7 7 0	16,749		56,516 2 6	Same as in E
1829	45,304	228,256 13 3	„ 30 „ 40 - 8 8 0	17,371		64,126 10 9	
1830	45,675	228,961 10 6	„ 40 „ 50 - 9 9 0 „ 50 and upwards - 10 10 0	17,202		52,743 0 9	

- - - SPIRIT RETAILERS' LICENCES.

rom the Imposition thereof to the Year 1868, ended 31st March 1869—*continued.*

IRELAND.			UNITED KINGDOM.				
Licences	Amount of Duty.	Rate of Duty.	Number of Licences issued.			Amount of Duty.	Year.
Grocers selling Spirits.			Retailers of Spirits.	Retailers of Aqua Vitæ.	Grocers selling Spirits.		
	£ s. d.					£ s. d.	
			37,157			85,122 14 0	1786
			38,014			87,104 18 0	1787
			35,723			177,818 4 0	1788
			34,423			168,289 10 0	1789
			33,944			164,851 17 0	1790
			39,330			200,077 4 1	1791
			32,995			165,504 12 7	1792
			33,074			165,654 18 6	1793
			33,471	4,397		176,019 11 1	1794
			33,307	4,345		174,868 2 11	1795
			32,130	2,104		164,932 6 8	1796
			31,517	2,773		163,730 6 0	1797
			31,362	3,532		164,439 3 10	1798
			31,450	4,249		167,196 18 4	1799
			32,635	3,417		171,804 14 2	1800
			34,494	1,278		176,353 19 0	1801
			35,301	1,313		180,579 18 11	1802
			36,078	2,283		186,060 18 1	1803
to years 1736 to 1785.			33,792	No account.		170,548 2 4	1804
			36,063	3,703		189,795 17 10	1805
			36,407	3,650		192,496 6 1	1806
		For Rates of Duty for these years, *see* pp. 64, 65.	37,360	3,913		198,474 9 7	1807
			38,093	3,973		202,785 19 0	1808
			38,590	4,103		206,216 1 9	1809
			39,395	4,020		212,520 6 7	1810
			40,602	5,049		218,985 8 7	1811
			40,506	5,633		220,216 13 6	1812
			40,586	6,003		221,998 2 10	1813
			40,893	5,818		224,164 15 0	1814
			41,594	5,695		216,177 4 4	1815
			38,073	1,809		305,798 4 6	1816
			38,010	298		261,548 1 0	1817
34	131,925 2 10		47,585	5,996	34	417,114 6 8	1818
	138,702 8 2		49,196	5,641		426,581 5 4	1819
	139,871 0 11		50,359	6,956		437,418 3 6	1820
Included with Retailers.	139,443 4 2		50,315	6,542	Included with Retailers.	432,608 12 6	1821
	144,525 6 3		50,795	6,703		438,615 3 5	1822
	144,730 7 5		51,105	7,043		441,728 2 1	1823
	146,135 16 0		52,186	7,539		448,684 9 11	1824
314	122,182 2 2	Retailers of Spirits, same as in England.	66,736	263	314	415,608 12 9	1825
1,310	71,170 11 7	Grocers selling Spirits in Quantities not exceeding two quarts, if rated—	70,123		1,310	352,442 6 1	1826
720	63,919 19 6	Under £25 - 9 9 0	76,119		720	328,916 13 6	1827
337	76,665 10 9	At £25 and under 30 - 10 10 0	83,500		337	354,234 0 0	1828
185	70,191 12 0	„ 30 „ 40 - 11 11 0	82,866		185	362,574 16 0	1829
134	57,937 2 9	„ 40 „ 50 - 12 12 0	80,794		134	339,641 14 0	1830
		„ 50 and upwards - 13 13 0					

(*continued.*)

SPIRIT RETAILERS' LICENCES.

An Account of the Number of Licences issued, the Amount of Duty, and Rate o

Year.	ENGLAND. Number of Licences issued to Retailers of Spirits (Publicans).	Amount of Duty.	Rate of Duty.	SCOTLAND. Number of Licences issued to Retailers of Spirits (Publicans).	Amount of Duty.	Rate of Du
		£ s. d.			£ s. d.	
1831	46,731	232,779 10 9	House and Premises rated— Under £10 - £ 2 2 0; At £10 and under 20 - 4 4 0; „ 20 „ 25 - 6 6 0; „ 25 „ 30 - 7 7 0; „ 30 „ 40 - 8 8 0; „ 40 „ 50 - 9 9 0; „ 50 and upwards - 10 10 0	17,236	52,573 8 6	
1832	47,340	234,349 14 0		16,530	50,499 17 0	
1833	48,347	238,921 4 9		16,730	50,745 11 6	
1834	47,601	351,375 2 6	House and Premises rated— Under £10 - £2 2 0 — 3 3 0; At £10 and under 20 - 4 4 0 — 6 6 0; „ 20 „ 25 - 6 6 0 — 9 9 0; „ 25 „ 30 - 7 7 0 —11 0 6; „ 30 „ 40 - 8 8 0 —12 12 0; „ 40 „ 50 - 9 9 0 —14 3 6; „ 50 and upwards - 10 10 0 —15 15 0	16,343	72,962 14 6	
1835	48,628	332,330 9 1	House and Premises rated under £10— Consuming under 50 gallons - 2 2 0; „ above 50 „ - 3 3 0; At £10 and under £20— Consuming under 50 gallons - 4 4 0; „ above 50 „ - 6 6 0; At £20 and under £25— Consuming under 50 gallons - 6 6 0; „ above 50 „ - 9 9 0; At £25 and under £30— Consuming under 50 gallons - 7 7 0; „ above 50 „ - 11 0 6; At £30 and under £40— Consuming under 50 gallons - 8 8 0; „ above 50 „ - 12 12 0; At £40 and under £50— Consuming under 50 gallons - 9 9 0; „ above 50 „ - 14 3 6; At £50 and upwards— Consuming under 50 gallons - 10 10 0; „ above 50 „ - 15 15 0	16,429	71,309 5 0	Same as in Englan
1836	49,671	248,274 9 7		16,821	50,424 15 10	
1837	50,409	250,923 10 6	House and Premises rated— Under £10 - - 2 2 0; At £10 and under £20 - - 4 4 0; „ 20 „ 25 - - 6 6 0; „ 25 „ 30 - - 7 7 0; „ 30 „ 40 - - 8 8 0; „ 40 „ 50 - - 9 9 0; „ 50 and upwards - - 10 10 0	16,596	49,845 0 0	
1838	51,261	255,117 14 0		16,503	49,863 7 3	
1839	52,271	261,434 9 6		16,171	49,084 17 0	
1840	52,680	283,763 4 1	House and Premises rated— Under £10 - £2 2 0 — 2 4 1; At £10 and under £20 - 4 4 0 — 4 8 2¼; „ 20 „ 25 - 6 6 0 — 6 12 3¼; „ 25 „ 30 - 7 7 0 — 7 14 4; „ 30 „ 40 - 8 8 0 — 8 16 4¼; „ 40 „ 50 - 9 9 0 — 9 18 5¼; „ 50 and upwards - 10 10 0 —11 0 6	15,513	51,214 18 10	
1841	53,156	286,423 18 3		15,286	51,087 19 5	
1842	52,936	286,164 13 2		15,003	50,232 13 10	
1843	53,020	287,120 4 9		15,094	50,523 6 8	
1844	53,240	289,555 1 4		15,442	51,820 19 5	
1845	53,704	292,951 14 0		15,657	53,462 11 3	
1846	54,281	296,983 0 3		15,527	53,389 8 3	
1847	54,671	299,986 18 2		14,892	52,635 3 6	
1848	54,935	302,080 14 10		14,671	52,485 14 4	
1849	55,417	305,422 9 3		14,605	52,678 15 5	
1850	55,945	309,092 12 10		14,398	52,583 13 4	
1851	56,342	313,864 5 9		14,287	53,073 12 7	
1852	56,957	319,571 15 9		14,411	54,030 15 5	
1853	57,758	327,563 5 8	House and Premises rated— Under £10 - £ 2 4 1; At £10 and under 20 - 4 8 2¼; „ 20 „ 25 - 6 12 3½; „ 25 „ 30 - 7 14 4; „ 30 „ 40 - 8 16 4¾; „ 40 „ 50 - 9 18 5¼; „ 50 and upwards - 11 0 6	78 Publicans and Grocers to retail Spirits and Beer 14,228	47,282 7 10	
Year ended 31st March						
1855	57,912	378,343 15 5		13,555	82,511 12 9	
1856	58,358	380,387 4 3		12,591	77,130 18 5	
1857	58,938	384,955 13 8		12,219	75,043 10 0	House and Premises
1858	59,672	389,303 17 4		11,842	72,997 11 6	Under £1
1859	60,118	394,915 17 0		11,584	71,963 1 5	At £10 and under £
1860	61,085	401,033 11 1	Occasional Licences, for a period not exceeding three days, 5s., from 3d June 1862.	11,647	73,069 2 0	„ 20 „ 2
1861	61,584	405,401 9 2		11,640	74,012 0 0	„ 25 „ 3
1862	61,911	409,295 14 6		11,550	74,156 5 3	„ 30 „ 4
1863	62,194	414,773 0 1		11,487	74,385 18 9	„ 40 „ 5
1864	64,500	431,126 12 4	Occasional Licences, 2s. 6d. per day, and 10s. for any number of days not less than four nor exceeding six after the first six days, from 29th June 1863.	11,466	76,385 4 0	„ 50 and upward
1865	65,501	439,857 7 0		11,568	77,250 14 6	
1866	66,479	452,790 13 3		11,704	79,458 0 9	Occasional Licence
1867	67,304	461,645 11 10		11,884	81,793 10 9	England.
1868	67,698	468,482 10 3		12,013	83,986 15 3	
1869	68,358	479,859 18 8		12,022	85,708 19 9	

The "Amount of Duty" includes the Duty on Licences granted for per

SPIRIT RETAILERS' LICENCES.

rom the Imposition thereof to the Year 1868, ended 31st March 1869—*continued.*

IRELAND.			UNITED KINGDOM.			
Licences	Amount of Duty.	Rate of Duty.	Number of Licences issued.		Amount of Duty.	Year.
Grocers selling Spirits.			Retailers of Spirits (Publicans).	Grocers selling Spirits.		
	£ s. d.				£ s. d.	
119	66,818 3 3		83,108	119	352,171 2 6	1831
121	58,649 19 9		81,610	121	343,499 10 9	1832
141	66,153 6 6		85,157	141	355,820 2 9	1833
155	89,096 3 3		82,572	155	513,434 0 3	1834
		Retailers of Spirits, same as in England.				
		Grocers selling Spirits, if rated— £ s. d. Under £25 - 9 9 0 At £25 and under 30 - 10 10 0 „ 30 „ 40 - 11 11 0 „ 40 „ 50 - 12 12 0 „ 50 and upwards - 13 13 0				
204	89,658 0 1		83,894	204	493,297 14 2	1835
242	70,063 7 9		86,981	242	368,762 13 2	1836
228	65,457 14 0		87,071	228	366,226 4 6	1837
225	68,188 3 9		88,163	225	373,169 5 0	1838
533	66,029 8 6		87,799	533	376,548 15 0	1839
		Retailers of Spirits, same as in England. Grocers selling Spirits, if rated— Under £25 - £9 9 0 — 9 18 5¼ At £25 and under 30 - 10 10 0 — 11 0 6 „ 30 „ 40 - 11 11 0 — 12 2 6½ „ 40 „ 50 - 12 12 0 — 13 4 7 „ 50 and upwards - 13 13 0 — 14 6 7¾				
533	55,546 15 11		83,516	533	390,524 18 10	1840
477	49,357 10 11		81,807	477	386,869 8 7	1841
465	46,312 7 3		80,278	465	382,709 14 3	1842
466	45,976 3 8		80,397	466	383,619 15 1	1843
512	48,132 18 5		81,378	512	389,508 19 2	1844
542	53,188 13 8		83,545	542	399,602 18 11	1845
190	50,520 2 6		84,287	190	400,892 11 0	1846
136	46,351 3 6		82,962	136	398,973 5 2	1847
150	48,543 16 9		83,435	150	403,110 5 11	1848
140	46,229 12 6		83,244	140	404,330 17 2	1849
178	49,084 5 2		84,228	178	410,760 11 4	1850
195	49,891 15 3		84,787	195	416,829 13 7	1851
192	52,109 2 10		86,300	192	425,711 14 0	1852
		Retailers of Spirits, same as in England.				
233	53,620 12 2		87,392	233	428,466 5 8	1853
		Grocers selling Spirits, if rated— Under £25 - 9 18 5¼ At £25 and under 30 - 11 0 6 „ 30 „ 40 - 12 2 6½ „ 40 „ 50 - 13 4 7 „ 50 and upwards - 14 6 7¾				Year ended 31st March
242	55,380 8 1		86,876	242	516,235 16 3	1855
220	55,660 7 4		86,933	220	513,178 10 0	1856
196	56,982 15 8		87,565	196	516,981 19 4	1857
212	58,012 6 0		88,230	212	520,313 14 10	1858
186	57,893 19 8		88,342	186	524,772 18 1	1859
199	58,034 4 2		89,284	199	532,136 17 3	1860
209	57,360 10 0		89,313	209	536,773 19 2	1861
201	56,610 5 0		89,182	201	540,062 4 9	1862
228	56,174 16 1		88,805	228	545,333 14 11	1863
241	57,417 8 2		91,141	241	564,929 4 6	1864
270	57,324 7 9	Occasional Licences, same as in England.	92,116	270	574,432 9 3	1865
298	58,493 6 5		93,295	298	590,742 0 5	1866
337	60,117 15 9		94,378	337	603,556 18 4	1867
387	69,068 0 10		94,934	387	621,537 6 4	1868
434	71,465 4 9		96,006	434	636,534 3 2	1869

the Duty on Occasional Licences from the imposition thereof in 1862.

SPIRIT LICENCES.

AN ACCOUNT of the RATES of DUTY on SPIRIT LICENCES in IRELAND from the Year 1770 to the Year 1824.

YEARS.	DESCRIPTION.		RATE OF DUTY. £	s.	d.
1770 to 1790	Retailers of Spirits	In Dublin — From	0	10	0
		to	10	0	0
		In other places	5	0	0
1786 to 1798	Whiskey Factors		2	0	0
1791 to 1797	Retailers of Spirits	In the Cities of Dublin, Cork, Waterford, and Limerick	20	0	0
		In the vicinity of Dublin, and within two miles thereof, and in the suburbs or liberties of Cork, Waterford, and Limerick	15	0	0
		In places not more than five miles from Dublin	10	0	0
		In all other cities, corporate or market towns	6	0	0
		In all other places	4	0	0
1797 to 1806	Rectifiers	per Gallon of still content	0	5	0
1798 to 1803	Retailers of Spirits	In Dublin, Cork, Waterford, and Limerick	30	0	0
		Within two miles of Dublin	20	0	0
		Within five miles of Dublin	15	0	0
		In Belfast, Newry, Galway, Dundalk, Drogheda, Clonmel, Armagh, Londonderry, and Kilkenny	15	0	0
		In all other cities, market and corporate towns	10	0	0
		In all other places	6	0	0
1799 to 1805	Whiskey Factors		20	0	0
1804	Retailers of Spirits	In the cities of Dublin, Cork, Waterford, and Limerick	33	0	0
		Within two miles of the city of Dublin, and within the rest of the counties of Cork, Waterford, and Limerick	22	0	0
		Within five miles of the city of Dublin, and in the towns of Armagh, Londonderry, Kilkenny, Belfast, Newry, Galway, Dundalk, Drogheda, and Clonmel	16	10	0
		Within all other cities, corporate or market towns	11	0	0
		Within all other places	6	12	0
1805 and 1806	Retailers of Spirits	In the cities of Dublin, Cork, Waterford, and Limerick, and in the town of Belfast	40	0	0
		Within two miles of the city of Dublin; within the rest of the counties of Cork, Waterford, and Limerick, and within one mile of Belfast	33	0	0
		Within five miles of the city of Dublin, within the cities of Armagh, Londonderry, and Kilkenny, and within the towns of Newry, Galway, Dundalk, Drogheda, and Clonmel	22	0	0
		In all other places	11	0	0
1805 and 1806	Spirit Factors		30	0	0
1806 to 1807	Makers of Stills		1	0	0
1807	Rectifiers	per Gallon of still content	0	10	0
1807 to 1824	Retailers of Spirits	In the city of Dublin, and within the Circular Road surrounding the same, and within the district of the said metropolis, or within the cities of Cork, Waterford, or Limerick, including all places surrounded by the said cities, and that part of the city of Limerick called St. Francis's Abbey, or within the town of Belfast — From 25th March 1807	30	0	0
		From 11th August 1807	40	0	0
1807	Dealers in Spirits (selling not less than two gallons nor more than fifty)	Ditto	25	0	0
1807 to 1824	Retailers of Spirits	Within the rest of the respective counties of the cities of Cork, Waterford, and Limerick, or within one mile thereof respectively, or in any place beyond the Circular Road surrounding the city of Dublin, and the wall of the Phœnix Park, not more than two miles distant therefrom, or within one mile of the town of Belfast, or of the public lamps therein — From 25th March 1807	25	0	0
		From 11th August 1807	33	0	0
1807	Dealers in Spirits (as above)	Ditto	20	0	0

(continued.)

SPIRIT LICENCES.

An Account of the Rates of Duty on Spirit Licences in Ireland from the Year 1770 to the Year 1824—*continued.*

Years.	Description.		Rate of Duty.
			£ s. d.
1807 to 1824	Retailers of Spirits -	In any other place within the district of the Excise Office of Dublin, beyond the Circular Road and wall of the Phœnix Park, not distant more than five miles therefrom; and within the cities of Armagh, Londonderry, and Kilkenny, and the towns of Athlone, Ballinasloe, Bandon, Carlow, Cashel, Castlebar, Clonmel, Coleraine, Drogheda, Dundalk, Ennis, Enniskillen, Galway, Kinsale, Lisburne, Longford, Loughrea, Mallow, Newry, New Ross, Sligo, Tipperary, Tralee, Wexford, and Youghal, and within one mile of the Market-house or Market-place therein respectively -	From 25th March 1807 From 11th August 1807	20 0 0 22 0 0
1807	Dealers in Spirits (selling not less than two gallons nor more than fifty)	Ditto - - - - - - -	15 0 0
1807 to 1824 1807	Retailers of Spirits - Dealers in Spirits (as above)	In all other places - - - - - -	11 0 0 10 0 0
1807 to 1824	Retailers of Spirits to troops at any encampment - - - -	per Month	1 0 0
1807	Dealers in Spirits - -	Not being distillers, selling in quantities not less than fifty gallons of home made Spirits - - - - -	20 0 0
		Not being importers, selling in quantities not less than fifty gallons of foreign Spirits - - - - -	20 0 0
1807	Makers of Stills - -	In the city of Dublin, or within the Circular Road surrounding the same, and in any city or town in Ireland sending a member to Parliament, or within two miles of the Sessions-house or Market-house or Market-place thereof - - - -	6 0 0
		In all other places - - - - - -	3 0 0
1807 to 1824	Retailers of Spirits at fairs - - - - -	per Day	2 0 0
1808 to 1824	Rectifiers - - - - - - -	per Gallon of still content	0 10 6
	Dealers in Spirits - -	The rates to dealers generally increased 1s. in the pound on the last-mentioned sums, subject to the same limitations as to locality, &c.	—
	Makers of Stills - -	In the city of Dublin, or within the Circular Road surrounding the same, and in any city or town sending a member to Parliament, or within two miles of the Sessions-house or Market-house or Market-place thereof - - - - -	6 6 0
		In all other places - - - - - -	3 3 0
1813 to 1818	Grocers selling Spirits -	In places where the licence to retail Spirits, as above stated, is 40*l.* per annum - - - - - -	30 0 0
		In places where the licence to retail Spirits, as above stated, is 33*l.* per annum - - - - - -	25 0 0
		In places where the licence to retail Spirits, as above stated, is 22*l.* per annum - - - - - -	17 0 0
1813 to 1824	Retailers of Spirits (not exceeding two gallons) -	In places where the licence to retail Spirits, as above stated, is 11*l.* per annum - - - - - -	7 0 0
1818	Grocers selling Spirits in quantities under two quarts, and not to be consumed on the premises, subject to the same rate of licence as retailers of Spirits - - - -		—
1823 to 1824	Distillers - - - - - - - - -		10 0 0

METHYLATED SPIRIT LICENCES.

AN ACCOUNT of the NUMBER of LICENCES issued, the AMOUNT of DUTY, and RATE of DUTY, in each Year from the Imposition thereof to the Year 1868, ended 31st March 1869.

Year ended 31st March.	ENGLAND.				SCOTLAND.				IRELAND.				UNITED KINGDOM.			Year ended 31st March.
	Number of Licences issued.		Amount of Duty.	Rate of Duty.	Number of Licences issued.		Amount of Duty.	Rate of Duty.	Number of Licences issued.		Amount of Duty.	Rate of Duty.	Number of Licences issued.		Amount of Duty.	
	Makers.	Retailers.			Makers.	Retailers.			Makers.	Retailers.			Makers.	Retailers.		
			£ s. d.				£ s. d.				£ s. d.				£ s. d.	
	Commenced 1st October 1855.												10		105 0 0	1856
1856	10		105 0 0		—		—		—		—		12		126 0 0	1857
1857	11		115 10 0		—		—		1		10 10 0		9		94 10 0	1858
1858	9		94 10 0	Makers, £10 10s.	—		—		—		—		10		105 0 0	1859
1859	9		94 10 0		—		—		1		10 10 0		11	Commenced 6th August 1861.	115 10 0	1860
1860	9	Commenced 6th August 1861.	94 10 0		1	Commenced 6th Aug. 1861.	10 10 0	Same as in England.	1	Commenced 6th Aug. 1861.	10 10 0	Same as in England.	8		84 0 0	1861
1861	6		63 0 0		1		10 10 0		1		10 10 0		7	64	246 4 6	1862
1862	5	49	187 19 0		1	15	47 15 6		1	—	10 10 0		7	130	406 18 0	1863
1863	5	102	307 2 6		1	26	81 18 6		1	2	17 17 0		7	147	415 5 6	1864
1864	4	119	315 10 6	Makers, £10 10s. Retailers, £2 2s.	2	25	82 19 0		1	3	16 16 0		8	162	433 13 0	1865
1865	5	127	326 0 6		2	32	90 16 6		1	3	16 16 0		8	181	507 3 0	1866
1866	5	140	383 15 6		2	34	92 18 6		1	7	30 9 0		8	226	613 14 6	1867
1867	5	176	470 8 0		2	41	110 15 6		1	9	32 11 0		8	925	606 7 6	1868
1868	5	785	497 15 0	Makers, £10 10s. Retailers, £2 2s.—10s.	2	112	81 19 0		1	28	26 13 6		9	1,180	730 17 6	1869
1869	6	991	597 7 6	Makers, £10 10s. Retailers, 10s.	2	148	101 10 0		1	41	32 0 0					

The "Amount of Duty" includes the Duty on Licences granted for periods less than a year.

WINE LICENCES.

WINE LICENCES.

AN ACCOUNT of the NUMBER of LICENCES issued, the AMOUNT of DUTY, and

YEAR.	ENGLAND. Number of Licences issued to Retailers of Foreign Wine.	Amount of Duty.	Rate of Duty.	SCOTLAND. Number of Licences issued to Retailers of Foreign Wine.	Amount of Duty.	Rate of Du
Commenced 11th Oct. 1790		£ s. d.			£ s. d.	
1791	9,788	29,229 6 10		99	412 3 3	
1792	10,811	28,619 17 4		754	1,373 17 0	
1793	11,639	29,853 6 5		799	1,410 16 3	
1794	11,923	30,350 3 4		785	1,413 18 9	
1795	12,400	31,246 14 7		739	1,376 2 8	
1796	11,972	30,402 18 3		789	1,492 1 8	
1797	11,190	28,392 3 1		801	1,522 17 11	
1798	10,848	27,372 10 5		726	1,392 8 4	
1799	10,821	27,371 8 0		704	1,392 10 3	
1800	11,014	27,835 8 11	£ s.	763	1,535 1 11	Retailers, not havin
1801	11,363	28,989 8 2	Retailers, not having a Licence to retail Beer or Spirits - - 5 4	759	1,503 2 4	a Licence to reta Beer or Spirits
1802	11,609	29,553 13 5	Having a Licence to retail Beer but not Spirits 4 4	853	1,713 1 0	Having a Licence
1803	12,197	31,060 10 7		911	1,812 16 4	retail Beer but n Spirits -
1804	11,910	30,232 11 0	Having a Licence to retail Beer and Spirits - 2 4	No Account.		Having a Licence
1805	11,722	29,826 4 5		868	1,724 13 4	retail Beer an Spirits -
1806	12,030	30,704 1 0		856	1,734 13 4	
1807	12,617	32,290 15 6		912	1,848 13 4	
1808	13,094	33,253 9 8		971	1,926 13 4	
1809	13,368	34,065 17 10		1,016	2,027 6 8	
1810	13,962	35,640 9 4		1,044	2,001 6 8	
1811	14,607	37,217 5 0		1,252	2,426 0 0	
1812	14,878	37,610 8 1		1,168	2,238 0 0	
1813	14,805	37,338 4 9		1,062	1,878 0 0	
1814	14,772	37,214 7 10	£ s. £ s.	1,060	1,831 6 8	£
1815	15,028	38,182 0 10	Retailers, not having a Licence to retail Beer or Spirits - - 5 4—10 8 Having a Licence to retail Beer but not Spirits - - 4 4— 8 8 Having a Licence to retail Beer and Spirits - - 2 4— 4 8	1,109	1,849 6 8	Retailers, not having a Licence to retail Beer or Spirits 3 Having a Licence to retail Beer but not Spirits 2 Having a Licence to retail Beer and Spirits - 1
1816	11,880	61,193 0 6		972	3,201 6 8	
1817	11,006	57,322 16 3	£ s.	974	3,094 13 4	Retailers, not havi
1818	10,964	57,541 5 8	Retailers, not having a Licence to retail Beer or Spirits - - 10 8	1,024	3,184 0 0	a Licence to reta Beer or Spirits
1819	11,305	59,480 4 7	Having a Licence to retail Beer but not Spirits - - 8 8	963	2,969 6 8	Having a Licence
1820	11,328	59,113 1 10		1,231	3,749 6 8	retail Beer but n Spirits -
1821	11,209	58,675 8 3	Having a Licence to retail Beer and Spirits 4 8	1,098	3,382 13 4	Having a Licence
1822	11,140	58,498 15 1		1,156	3,526 13 4	retail Beer an Spirits -
1823	11,033	58,073 15 11	£ s. £ s.	1,232	3,724 0 0	£
1824	11,251	59,494 3 6	Retailers, not having a Licence to retail Beer or Spirits - - - 10 8 Having a Licence to retail Beer but not Spirits - - - 8 8—4 4 Having a Licence to retail Beer and Spirits - - 4 8—2 4	1,162	3,544 8 10	Retailers, not having a Licence to retail Beer or Spirits Having a Licence to retail Beer but not Spirits 5 Having a Licence to retail Beer and Spirits - 2 1
1825	12,916	46,231 4 1	£ s. Retailers, not having a Licence to retail Beer or Spirits - - 10 8 Having a Licence to retail Beer but not Spirits - - 4 4 Having a Licence to retail Beer and Spirits 2 4	2,580	6,001 15 4	Retailers, not havin a Licence to reta Beer or Spirits Having a Licence retail Beer but n Spirits - Having a Licence tail Beer and Spir
	Dealers. Retailers.			Dealers. Retailers.		
1826	1,637 16,726	58,101 12 8	£ s.	24 2,347	5,785 17 0	
1827	1,794 17,083	55,803 19 6	Dealers - - 10 0	33 2,345	5,685 11 0	
1828	1,783 17,750	57,154 18 6	Retailers (Publicans), having a Licence to retail Beer but not Spirits 4 4	41 2,449	5,993 7 6	Same as in ENGLA
1829	1,786 17,734	57,144 11 0	Having a Licence to retail Beer and Spirits 2 2	48 2,500	6,019 9 0	
1830	1,791 17,747	56,903 7 6		42 2,491	5,973 11 6	

- - - - WINE LICENCES.

ach Year from the Imposition thereof to the Year 1868, ended 31st March 1869.

IRELAND.			UNITED KINGDOM.			Year.
of ssued ers Wine.	Amount of Duty.	Rate of Duty.	Number of Licences issued to Retailers of Foreign Wine.		Amount of Duty.	
					£ s. d.	Commenced 11th Oct. 1790
			Great Britain only.		Great Britain only.	
			9,887		29,641 10 1	1791
			11,565		29,993 14 4	1792
			12,438		31,264 2 8	1793
No Account.		Retailers in Dublin not less than 40s. nor more than £40. Elsewhere, not exceeding £20.	12,708		31,764 2 1	1794
			13,139		32,622 17 3	1795
			12,761		31,894 19 11	1796
			11,991		29,915 1 0	1797
			11,574		28,764 18 9	1798
			11,525		28,763 18 3	1799
			11,777		29,370 10 10	1800
			12,122		30,492 10 6	1801
			12,462		31,266 14 5	1802
			13,108		32,873 6 11	1803
			11,910		30,232 11 0	1804
			12,590		31,550 17 9	1805
			12,886		32,438 14 4	1806
			13,529		34,139 8 10	1807
			14,065		35,180 3 0	1808
			14,384		36,093 4 6	1809
			15,006		37,642 16 0	1810
			15,859		39,643 5 0	1811
			16,046		39,848 8 1	1812
			15,867		39,216 4 9	1813
			15,832		39,045 14 6	1814
Vide Account of "Retailers' Licences" (page 59).		Consolidated with Ale and Strong Water Licences until 1826.	16,137		40,031 7 6	1815
			12,852		64,394 7 2	1816
			11,980		60,417 9 7	1817
			11,988		60,725 5 8	1818
			12,268		62,449 11 3	1819
			12,559		62,862 8 6	1820
			12,307		62,058 1 7	1821
			12,296		62,025 8 5	1822
			12,265		61,797 15 11	1823
			12,413		63,038 12 4	1824
			15,496		52,232 19 5	1825
Retailers.			Dealers.	Retailers.		
1,881	12,423 19 6		2,185	20,954	76,311 9 2	1826
2,258	8,007 10 0		2,104	21,686	69,497 0 6	1827
3,004	9,520 10 0	Same as in England.	2,091	23,203	72,668 16 0	1828
2,882	8,948 15 0		2,076	23,116	72,112 15 0	1829
2,180	7,223 1 6		2,052	22,418	70,100 0 6	1830

(continued.)

WINE LICENCES.

An Account of the Number of Licence

Year.	ENGLAND. No. of Licences issued. Dealers.	Retailers. Publicans.	Retailers. Under 23 Vict. c. 27.	Amount of Duty. £ s. d.	Rate of Duty.	SCOTLAND. No. of Licences issued. Dealers.	Retailers, Publicans.	Amount of Duty. £ s. d.	Rate of Duty.
1831	1,812	18,107		57,901 15 6		47	2,587	6,253 9 6	
1832	1,726	18,153		57,111 13 6		39	2,552	6,060 5 0	
1833	1,770	18,639		58,553 12 6	Dealers £10 0	40	2,593	6,160 13 6	
1834	1,756	18,531		58,132 1 0	Retailers (Publicans) having a Licence to retail Beer but not Spirits £4 4	36	2,541	6,011 17 0	
1835	1,734	18,961		58,987 19 0		32	2,582	6,067 6 0	
1836	1,759	19,669		60,642 11 6	Having a Licence to retail Beer and Spirits £2 2	33	2,779	6,481 12 6	
1837	1,716	20,303		61,605 17 6		30	2,833	6,566 17 6	
1838	1,732	20,858		62,878 5 6		28	2,833	6,494 2 0	
1839	1,797	21,782		65,720 1 0		32	2,883	6,679 10 6	
1840	1,793	22,157		69,479 16 2	Dealers £10 10 0; Retailers (Publicans) having a Licence to retail Beer but not Spirits £4 4s.—4 8 2¼; Having a Licence to retail Beer and Spirits £2 2s.—2 4 1	54	2,805	6,847 2 5	Same as in England.
1841	1,750	22,421		69,558 3 8		30	2,918	7,065 10 2	
1842	1,682	22,167		68,255 18 2		26	2,867	6,904 8 4	
1843	1,726	22,076		68,290 19 1		55	2,826	7,053 4 0	
1844	1,698	22,186		68,519 1 10		28	2,928	7,084 10 9	
1845	1,613	22,493		67,930 5 10		19	3,098	7,375 19 4	
1846	1,574	23,045		68,710 14 2		17	3,269	7,745 12 1	
1847	1,553	23,388		69,247 12 9		12	3,346	7,819 0 4	
1848	1,485	23,389		68,294 8 3		12	3,447	8,051 2 2	
1849	1,475	23,416		68,202 5 0		12	3,504	8,094 13 4	
1850	1,493	23,527		68,663 2 7	Dealers £10 10 0	13	3,636	8,421 4 2	
1851	1,487	23,770		69,252 10 1	Retailers (Publicans) having a licence to retail Beer but not Spirits £4 8 2¼	15	3,709	8,599 16 6	
1852	1,469	24,192		69,871 12 6		16	3,827	8,910 10 11	
1853	1,508	24,706		71,251 16 1	Having a Licence to retail Beer and Spirits £2 4 1	22	Publicans or Grocers 3,940	5,677 12 3	Dealers - Publicans and Grocers having Justices' Certificate to retail Beer but not Spirits - Having Justices' Certificate to retail Spirits, or Beer and Spirits -
Year ended 31 Mar.									
1855	1,495	24,998		71,042 1 2		25	3,272	7,507 10 7	
1856	1,464	24,777		70,997 18 5		24	2,866	6,607 7 3	
1857	1,454	25,023		71,574 4 4		20	3,798	8,749 16 8	
1858	1,442	25,370		72,113 15 4		19	3,844	8,830 9 4	
1859	1,426	25,427		72,157 14 11		17	3,870	8,925 3 5	
1860	1,471	25,932	Commenced 1 July 1860 —	73,870 19 9		19	4,054	9,299 14 3	
1861	1,642	26,687	2	80,858 10 9	Dealers and Retailers (Publicans) as above.	24	4,348	10,274 19 2	
1862	1,807	27,277	1,440	87,034 9 6	Retailers under 23 Vict. c. 27. To be drunk on the Premises: Rated under £50 - £3 3; At £50 or upwards - £5 5; Not to be drunk on the Premises: Rated under £50 - £2 2; At £50 or upwards - £3 3	49	4,528	10,880 12 8	
1863	1,939	27,735	2,101	91,287 17 0		47	4,724	11,230 4 5	
1864	2,089	28,430	2,515	96,071 19 2		51	4,917	11,833 9 2	
1865	2,322	29,418	3,033	102,854 16 8		57	5,245	11,607 4 10	
1866	2,541	30,524	3,758	109,904 14 8		62	5,602	13,420 17 10	
1867	2,788	31,539	4,492	117,471 3 2		62	6,016	14,353 9 11	
1868	3,046	32,359	5,015	124,608 0 7	Occasional Licences to retailers: Not exceeding 3 days at one time, 1s. per day, from 13th May 1864.	66	6,478	15,362 11 7	
1869	3,419	33,262	5,495	131,944 15 2		83	6,713	16,055 1 5	

The "Amount of Duty" includes the Duty on Licences granted for periods less t

- - - - WINE LICENCES.

of Duty, and Rate of Duty, &c.—*continued.*

IRELAND.				UNITED KINGDOM.				
Licences issued.				Number of Licences issued.				
Retailers.		Amount of Duty.	Rate of Duty.	Dealers.	Retailers.		Amount of Duty.	Year.
Publicans.	Under 23 Vict. c. 107.				Publicans.	Under 23 Vict. cc. 27 & 107.		
		£ s. d.					£ s. d.	
3,048		8,871 0 0		2,066	24,012		73,026 5 0	1831
2,509		7,664 12 6		1,960	23,214		70,836 11 0	1832
2,931		8,355 15 3		1,990	24,163		73,070 1 3	1833
2,757		7,983 14 6		1,960	23,829		72,127 12 6	1834
2,748		7,854 0 0		1,934	24,291		72,909 5 0	1835
3,029		8,408 17 0		1,957	25,477		75,533 1 0	1836
2,916		8,046 1 6		1,908	26,052		76,218 16 6	1837
2,831		8,362 3 0		1,930	26,522		77,734 10 6	1838
2,707		8,268 13 6		2,014	27,372		80,668 5 0	1839
2,216		7,453 17 2		2,020	27,178		83,780 15 9	1840
1,993		6,914 14 0		1,949	27,332		83,538 7 10	1841
1,956		6,782 19 1		1,875	26,990		81,943 5 7	1842
1,922		6,704 3 7		1,949	26,824		82,048 6 8	1843
2,017		6,990 8 7		1,896	27,131		82,594 1 2	1844
2,152		6,947 4 1		1,792	27,743		82,253 9 3	1845
2,203		6,818 6 0		1,744	28,517		83,274 12 3	1846
2,228		6,598 0 10		1,698	28,962		83,664 13 11	1847
2,247		6,617 15 9		1,629	29,083		82,963 6 2	1848
2,110		6,254 9 0		1,620	29,030		82,551 7 4	1849
2,252		6,646 5 3	Same as in England.	1,643	29,415		83,730 12 0	1850
2,249		6,534 11 2		1,625	29,728		84,386 17 9	1851
2,324		6,688 0 8		1,609	30,343		85,470 4 1	1852
2,361		6,740 7 1		1,652	31,007		83,669 15 5	1853
								Year ended 31 Mar.
2,491		7,248 17 6		1,654	30,761		85,798 9 3	1855
2,592		7,378 19 2		1,619	30,235		84,984 4 10	1856
2,730		7,600 15 4		1,597	31,551		87,924 16 4	1857
2,860		7,819 9 0		1,577	32,074		88,763 13 8	1858
2,957		8,118 4 6		1,566	32,254		89,201 2 10	1859
	Commenced 1 July 1860					Commenced 1st July 1860.		
3,123	—	8,540 0 7		1,616	33,109		91,710 14 7	1860
3,596	—	9,870 3 5		1,797	34,631	2	101,003 13 4	1861
3,904	18	10,618 17 9		1,992	35,709	1,458	108,533 19 11	1862
4,076	55	11,056 15 1		2,127	36,535	2,156	113,574 16 6	1863
4,292	72	11,693 18 7		2,280	37,639	2,587	119,599 6 11	1864
4,476	100	11,995 0 10		2,514	39,139	3,133	126,457 2 4	1865
4,893	116	13,190 19 5		2,736	41,019	3,874	136,516 11 11	1866
5,309	149	14,147 10 5		2,986	42,864	4,641	145,972 3 6	1867
5,590	152	14,654 13 3		3,246	44,427	5,167	154,625 5 5	1868
5,947	185	15,640 17 10		3,639	45,922	5,680	163,640 14 5	1869

England and Ireland.

s on occasional Licences from the Imposition thereof in 1864.

REFRESHMENT HOUSE LICENCES.

AN ACCOUNT of the NUMBER of LICENCES issued, the AMOUNT of DUTY, and RATE of DUTY, in each Year from the Imposition thereof to the Year 1868 (ended 31st March 1869).

YEAR ended 31st March.	ENGLAND.			IRELAND.			ENGLAND and IRELAND	
	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.
Commenced 1st July 1860.		£ s. d.			£ s. d.			£ s. d.
1861	*4,336	3,353 3 6	Rated under 30*l.* - 10*s.* 6*d.* At 30*l.* or upwards - 1*l.* 1*s.*	*22	12 19 10	Same as in ENGLAND.	*4,358	3,366 3 4
1862	5,350	5,209 3 7		74	66 16 1		5,424	5,275 19 8
1863	5,078	4,415 15 6		76	59 17 0		5,154	4,475 12 6
1864	5,004	4,379 16 3		76	57 1 10		5,080	4,436 18 1
1865	5,151	4,573 16 0		85	61 5 10		5,236	4,635 1 10
1866	5,385	4,733 13 3		85	67 17 1		5,470	4,801 10 4
1867	5,841	5,161 13 4		83	65 9 10		5,924	5,227 3 2
1868	6,106	5,452 5 1		77	63 13 1		6,183	5,515 18 2
1869	6,320	5,687 9 1		87	68 5 0		6,407	5,755 14 1

The "Amount of Duty" includes the Duty on Licences granted for periods less than a year.

* The Refreshment House Licences imposed from 1st July 1860 expired on the 31st March following. The number of licences stated for the Year ended 31st March 1861 is the number issued for that period.

SWEETS LICENCES.

SWEETS LICENCES. - - - -

AN ACCOUNT of the NUMBER of LICENCES issued, the AMOUNT of DUTY, and RATE

YEAR.	ENGLAND.				SCOTLAND.			
	Number of Licences issued.		Amount of Duty.	Rate of Duty.	Number of Licences issued.		Amount of Duty.	Ra
	Makers.	Retailers.			Makers.	Retailers.		
Com-menced.			£ s. d.				£ s. d.	
1785	108	—	480 0 0		—	—	—	
1786	105	—	457 0 0		—	—	—	
1787	81	—	313 0 0	£ s. Makers of Mead - - - 1 0	—	—	—	
1788	66	—	278 0 0	,, Other Sweets - 5 0	—	—	—	
1789	56	—	228 0 0		—	—	—	
1790	51	—	207 0 0		—	—	—	
1791	53	865	2,135 18 5		—	8	17 12 0	
1792	50	889	2,202 17 8		—	13	28 12 0	
1793	44	880	2,147 16 4		—	5	11 0 0	
1794	54	929	2,295 17 6		—	10	22 0 0	
1795	49	907	2,224 4 7		—	7	15 8 0	
1796	47	946	2,322 1 3		—	9	19 16 0	
1797	45	966	2,351 4 3		—	6	13 4 0	
1798	38	903	2,169 14 10		—	4	8 16 0	
1799	47	875	2,160 8 2		—	6	13 4 0	
1800	44	907	2,230 8 3		—	10	22 0 0	
1801	40	929	2,257 3 7	£ s.	—	10	22 0 0	
1802	51	967	2,376 9 9	Makers of Mead - - 1 0 ,, Other Sweets - 5 0	—	8	17 12 0	
1803	50	984	2,429 7 9	Retailers of Sweets and Mead 2 4	—	6	13 4 0	
1804	56	1,005	2,486 18 6		No Account.		No Account.	
1805	55	1,048	2,583 13 7		1	8	22 12 0	
1806	51	1,054	2,605 19 1		1	7	20 8 0	Sa
1807	52	1,096	2,708 14 9		1	12	31 8 0	
1808	56	1,083	2,682 3 3		1	12	31 8 0	
1809	69	1,099	2,784 18 9		1	14	35 16 0	
1810	68	1,080	2,722 18 11		1	18	44 12 0	
1811	74	1,078	2,777 5 6		3	23	65 12 0	
1812	61	1,086	2,726 13 10		3	16	50 4 0	
1813	64	1,114	2,807 18 8		4	20	64 0 0	
1814	55	1,115	2,762 18 9		5	17	62 8 0	
1815	59	1,113	2,875 19 11	£ £ Makers of Mead - - 1— 2 ,, Other Sweets - 5—10 Retailers of Sweets and Mead - £2 4s.—£4 8s.	8	28	101 12 0	
1816	32	884	4,238 2 6	£ s.	4	26	154 8 0	
1817	29	834	3,985 13 0	Makers of Mead - - 2 0	1	22	106 16 0	
1818	37	788	3,910 14 7	,, Other Sweets - 10 0 Retailers of Sweets and Mead 4 8	1	22	106 16 0	
1819	34	787	3,858 14 10		1	21	60 12 0	
1820	30	827	2,196 11 6	Makers of Mead - - 2 0 ,, Other Sweets - 10 0 Retailers - - 4l. 8s.—2 4	2	29	86 0 0	
1821	28	827	2,110 10 10		3	33	102 12 0	
1822	26	790	2,026 2 2		1	27	69 8 0	
1823	22	772	1,938 6 2	Makers of Mead - - 2 0 ,, Other Sweets - 10 0	2	34	94 16 0	
1824	26	803	2,043 2 2	Retailers of Sweets and Mead 2 4	2	37	101 8 0	
1825	20	817	2,025 9 5		2	28	34 15 0	

SWEETS LICENCES.

from the Imposition thereof to the Year 1868, ended 31st March 1869.

IRELAND.			UNITED KINGDOM.			Year.
icences etailers.	Amount of Duty.	Rate of Duty.	Number of Licences issued. Makers.	Number of Licences issued. Retailers.	Amount of Duty.	
					£ s. d.	
—	—		108	—	480 0 0	1785
—	—		105	—	457 0 0	1786
—	—		81	—	313 0 0	1787
—	—		66	—	278 0 0	1788
—	—		56	—	228 0 0	1789
—	—		51	—	207 0 0	1790
—	—		53	873	2,153 10 5	1791
—	—		50	902	2,231 9 8	1792
—	—		44	885	2,158 16 4	1793
—	—		54	939	2,317 17 6	1794
—	—		49	914	2,239 12 7	1795
—	—		47	955	2,341 17 3	1796
—	—		45	972	2,364 8 3	1797
—	—		38	907	2,178 10 10	1798
—	—		47	881	2,173 12 2	1799
			44	917	2,252 8 3	1800
			40	939	2,279 3 7	1801
No Account.		£ s.	51	975	2,394 1 9	1802
		Makers of Mead and other Sweets - 2 0	50	990	2,442 11 9	1803
			56	1,005	2,486 18 6	1804
			56	1,056	2,606 5 7	1805
			52	1,061	2,626 7 1	1806
			53	1,108	2,740 2 9	1807
			57	1,095	2,713 11 3	1808
Years, Licences to Makers, sets, were issued at the Stamp Office.			70	1,113	2,820 14 9	1809
			69	1,098	2,767 10 11	1810
			77	1,101	2,842 17 6	1811
			64	1,102	2,776 17 10	1812
			68	1,134	2,871 18 8	1813
			60	1,132	2,825 6 9	1814
	27 11 3	£ s.	67	1,141	3,005 3 2	1815
		Makers of Mead - - - 2 2				
	28 7 0	„ Other Sweets - - 5 5	36	910	4,420 17 6	1816
	16 16 0	Licence to Retail included with Licence to retail Spirits.	30	856	4,109 5 0	1817
	8 8 0		38	810	4,025 18 7	1818
of the ences.	14 14 0		35	808	3,934 0 10	1819
	13 13 0		32	856	2,296 4 6	1820
	23 12 6		31	860	2,236 15 4	1821
	24 3 0		27	817	2,119 13 2	1822
	15 4 6		24	806	2,048 6 8	1823
	47 5 0		28	840	2,191 15 2	1824
50	115 14 6		51	895	2,175 18 11	1825

(continued.)

SWEETS LICENCES. - - - -

An Account of the Number o

Year.	ENGLAND.				SCOTLAND.			
	Number of Licences issued.		Amount of Duty.	Rate of Duty.	Number of Licences issued.		Amount of Duty.	Rate
	Makers.	Retailers.			Makers.	Retailers.		
			£ s. d.				£ s. d.	
1826	19	688	858 12 9		2	31	40 8 6	
1827	18	723	833 3 6		2	33	41 14 9	
1828	16	714	825 6 0		2	41	49 17 6	
1829	16	696	811 18 3		2	45	51 16 3	
1830	17	673	768 17 3	Makers of Mead and other Sweets - - - £2 2s.	1	35	40 13 9	
1831	16	682	790 2 6	Retailers of Sweets and Mead £1 1s.	2	40	47 10 3	
1832	16	718	833 19 3		2	44	53 11 0	
1833	15	773	890 13 3		3	42	56 14 0	
1834	15	829	975 3 9		5	37	52 10 0	
1835	Ceased.	1,023	1,196 4 3		Ceased.	42	48 0 9	
1836		1,266	1,467 18 0			40	48 9 0	
1837		1,655	1,941 3 9	Retailers - - - £1 1s.		70	84 13 6	
1838		1,973	2,280 1 6			77	86 4 0	
1839		2,293	2,608 4 0			87	97 18 3	
1840		2,483	2,935 11 5	Retailers - £1 1s.—£1 2s. 0½d.		78	93 5 1	
1841		2,729	3,225 7 10			88	102 9 8	
1842		2,969	3,532 5 6			93	108 0 1	
1843		3,181	3,727 18 2			76	87 6 9	
1844		3,437	4,068 8 5			83	96 8 6	
1845		3,852	4,560 15 0			90	104 19 5	
1846		4,382	5,174 0 11			91	110 9 6	
1847		4,909	5,814 17 6			90	107 3 6	
1848		5,198	6,054 6 11			91	106 6 11	
1849		5,514	6,434 5 6			84	95 1 1	
1850		5,850	6,781 8 10			89	103 17 4	
1851		6,292	7,333 9 3	Retailers - - £1 2s. 0½d.		89	100 16 9	
1852		6,752	7,950 13 0			79	91 9 4	
1853		7,256	8,462 11 11			81	72 3 7	
Year ended 31st Mar.								
1855		7,596	8,796 10 6			76	91 3 11	
1856		7,930	9,153 18 2			81	91 4 0	
1857		8,315	9,661 7 2			89	102 15 5	
1858		8,786	10,159 16 9			104	123 8 7	
1859		9,104	10,521 10 11			110	126 9 3	
1860	Dealers.	9,653	11,173 13 4		Dealers.	115	130 17 5	
1861	37	9,487	11,161 13 11		16	94	225 3 5	
1862	83	9,217	11,071 7 8		19	82	201 7 3	
1863	82	9,184	11,007 0 8		20	71	199 8 7	
1864	84	9,238	11,181 17 0		20	92	212 14 6	
1865	89	9,685	11,697 8 7	Retailers - - £1 2s. 0½d.	20	94	216 3 6	
1866	89	9,905	11,970 18 2	Dealers - - £5 5s. 0d.	21	97	227 1 3	
1867	88	10,129	12,238 18 10		19	99	231 3 2	
1868	91	10,438	12,545 10 3		18	111	223 6 2	
1869	91	10,215	12,252 5 9		18	104	211 17 5	

Note.—The "Amount of Duty" incl

SWEETS LICENCES.

Amount of Duty, and Rate of Duty, &c.—*continued.*

IRELAND.			UNITED KINGDOM.			
er of issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.		Amount of Duty.	Year.
Retailers.			Makers.	Retailers.		
	£ s. d.				£ s. d.	
259	480 12 9		40	978	1,379 14 0	1826
303	357 5 3		36	1,059	1,232 3 6	1827
362	453 17 3		37	1,117	1,329 0 9	1828
322	392 19 3		36	1,063	1,256 13 9	1829
241	288 15 0		30	949	1,098 6 0	1830
154	194 10 3		31	876	1,032 3 0	1831
121	151 4 0		25	883	1,038 14 3	1832
108	138 6 9		27	923	1,085 14 0	1833
58	78 4 6		28	924	1,105 18 3	1834
42	47 10 3		Ceased.	1,107	1,291 15 3	1835
36	39 18 0			1,342	1,556 5 0	1836
25	28 12 3			1,750	2,054 9 6	1837
25	28 12 3			2,075	2,394 17 9	1838
21	24 18 9			2,401	2,731 1 0	1839
29	34 7 2			2,590	3,063 3 8	1840
27	30 0 7			2,844	3,357 18 1	1841
33	37 9 5			3,095	3,677 15 0	1842
46	56 4 1			3,303	3,871 9 0	1843
32	39 7 11			3,552	4,204 4 10	1844
43	53 8 11			3,985	4,719 3 4	1845
52	62 16 5			4,525	5,347 6 10	1846
49	68 1 8			5,048	5,990 2 8	1847
54	65 0 4			5,343	6,225 14 2	1848
54	67 10 0	Same as in England.		5,652	6,596 16 7	1849
92	113 10 1			6,031	6,998 16 3	1850
109	133 18 0			6,490	7,568 4 0	1851
126	151 10 8			6,957	8,193 13 0	1852
113	128 13 5			7,450	8,663 8 11	1853
						Year ended 31st March
104	120 2 6			7,876	9,007 16 11	1855
98	112 8 2			8,109	9,357 10 4	1856
103	122 17 6			8,507	9,887 0 1	1857
109	128 7 10			8,999	10,411 13 2	1858
113	129 19 9			9,327	10,777 19 11	1859
121	140 10 2		Dealers.	9,889	11,445 0 11	1860
123	155 4 6		57	9,704	11,542 1 10	1861
103	166 19 4		111	9,402	11,439 14 3	1862
81	146 4 9		111	9,336	11,352 14 0	1863
84	154 14 3		114	9,414	11,549 5 9	1864
81	155 3 0		120	9,860	12,068 15 1	1865
84	170 9 7		124	10,086	12,368 9 0	1866
90	186 9 0		121	10,318	12,656 11 0	1867
107	198 17 1		123	10,656	12,967 13 6	1868
122	223 1 1		123	10,441	12,687 4 3	1869

granted for periods less than a year.

STEAM BOAT AND PACKET BOAT LICENCES (FOR SALE OF EXCISEABLE LIQUORS)

AN ACCOUNT of the NUMBER of LICENCES issued, the AMOUNT of DUTY, and RATE of DUTY, in each Year from the Imposition thereof to the Year 1868, ended 31st March 1869.

YEAR.	ENGLAND.			SCOTLAND.			IRELAND.			UNITED KINGDOM.	
	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.
Commenced.		£ s. d.			£ s. d.			£ s. d.			£
1828	102	102 0 0		34	34 0 0		1	1 0 0		137	137
1829	202	202 0 0		68	68 0 0		1	1 0 0		271	271
1830	151	151 0 0		59	59 0 0		2	2 0 0		212	212
1831	141	141 0 0		54	54 0 0		4	4 0 0		199	199
1832	184	184 0 0		71	71 0 0		2	2 0 0		257	257
1833	209	209 0 0	£1.	70	70 0 0		—	—		279	279
1834	200	200 0 0		77	77 0 0		—	—		277	277
1835	221	221 0 0		90	90 0 0		—	—		311	311
1836	229	229 0 0		70	70 0 0		2	2 0 0		301	301
1837	223	223 0 0		73	73 0 0		9	9 0 0		305	305
1838	242	242 0 0		87	87 0 0		5	5 0 0		334	334
1839	256	256 0 0		94	94 0 0		16	16 0 0		366	366
1840	254	265 11 0	£1–£1 1s.	93	97 11 0		25	26 0 0		372	389
1841	243	255 3 0		86	90 6 0		33	34 13 0		362	380
1842	261	274 1 0		85	89 5 0		33	34 13 0		379	397
1843	252	264 12 0		78	81 18 0		29	30 9 0		359	376
1844	252	264 12 0		87	91 7 0		42	44 2 0		381	400
1845	263	276 3 0		96	100 16 0		34	35 14 0		393	412
1846	254	266 14 0		81	85 1 0		33	34 13 0		368	386
1847	237	248 17 0		87	91 7 0		23	24 3 0		347	364
1848	234	245 14 0		85	89 5 0		24	25 4 0		343	360
1849	258	270 18 0		82	86 2 0	Same as in ENGLAND.	21	22 1 0	Same as in ENGLAND.	361	379
1850	258	270 18 0		74	77 14 0		18	18 18 0		350	367
1851	262	275 2 0		75	78 15 0		23	24 3 0		360	378
1852	245	257 5 0		65	68 5 0		24	25 4 0		334	350
1853	247	259 17 0		79	82 19 0		35	36 15 0		361	379
Year ended 31st Mar.											
1855	253	265 13 0	£1 1s.	81	85 1 0		47	49 7 0		381	400
1856	217	227 17 0		81	85 6 3		33	34 13 0		331	347
1857	239	251 4 3		95	99 15 0		53	55 13 0		387	406
1858	234	245 14 0		86	90 6 0		45	47 5 0		365	383
1859	257	270 2 3		79	82 19 0		53	55 13 0		389	408
1860	252	265 2 6		85	89 5 0		52	54 12 0		389	408
1861	242	254 2 0		92	96 12 0		44	46 4 0		378	396
1862	233	244 13 0		98	102 18 0		50	52 10 0		381	400
1863	217	227 17 0		90	94 10 0		45	47 5 0		352	369
1864	206	219 3 9		88	93 3 9		40	42 5 3		334	354
1865	209	224 8 9		92	100 0 3		41	44 7 3		342	368
1866	205	222 6 9		89	100 16 0		40	43 1 0		334	365
1867	210	228 18 0		95	103 19 0		44	47 5 0		349	380
1868	214	230 4 3		96	102 7 6		52	56 8 9		362	389
1869	228	245 14 0		94	105 10 6		52	56 19 3		374	408

Note.—The "Amount of Duty" includes the Duty on Licences granted for periods less than a year.

APPRAISERS' AND HOUSE AGENTS' LICENCES.

'NT of the NUMBER of LICENCES issued, the AMOUNT OF DUTY, and RATE OF DUTY, in each Year from the Imposition thereof to the Year 1868, ended 31st March 1869.

ENGLAND.			SCOTLAND.			IRELAND.			UNITED KINGDOM.	
No. of ences ssued.	Amount of Duty.	Rate of Duty.	No. of Licences issued.	Amount of Duty.	Rate of Duty.	No. of Licences issued.	Amount of Duty.	Rate of Duty.	No. of Licences issued.	Amount of Duty.
account can be rendered prior to the year 1828.										
—	—	6*s.*	—	—						
—	—	10*s.*	—	—						
praisers.	£ *s.* *d.*		Appraisers.	£ *s.* *d.*					Appraisers.	£ *s.* *d.*
3,496	1,748 0 0		93	46 10 0					3,589	1,794 10 0
3,525	1,762 10 0		64	32 0 0					3,589	1,794 10 0
3,690	1,845 0 0		62	31 0 0					3,752	1,876 0 0
3,650	1,825 0 0		74	37 0 0					3,724	1,862 0 0
3,543	1,771 10 0		74	37 0 0					3,617	1,808 10 0
3,572	1,786 0 0		51	25 10 0					3,623	1,811 10 0
3,519	1,759 10 0		64	32 0 0					3,583	1,791 10 0
3,540	1,770 0 0		24	12 0 0					3,564	1,782 0 0
3,593	1,796 10 0	10*s.*	60	30 0 0					3,653	1,826 10 0
3,916	1,958 0 0		70	35 0 0					3,986	1,993 0 0
3,960	1,980 0 0		67	33 10 0					4,027	2,013 10 0
4,077	2,038 10 0		62	31 0 0					4,139	2,069 10 0
4,020	2,010 0 0		71	35 10 0		Commenced 10th October 1842.			4,091	2,045 10 0
3,964	1,982 0 0		77	38 10 0		Appraisers.	£ *s.* *d.*		4,041	2,020 10 0
3,909	1,954 10 0		80	40 0 0		32	16 0 0		4,021	2,010 10 0
4,091	2,045 10 0		74	37 0 0		64	32 0 0		4,229	2,114 10 0
4,185	2,092 10 0		104	52 0 0		44	22 0 0		4,333	2,166 10 0
3,397	3,422 0 0	10*s.*—£2	80	85 0 0		40	20 0 0		3,517	3,527 0 0
2,488	4,977 0 0		67	134 0 0		19	38 0 0		2,574	5,149 0 0
2,589	5,178 10 0		65	130 0 0		23	46 0 0		2,677	5,354 10 0
2,489	4,979 0 0		69	138 0 0		11	22 0 0		2,569	5,139 0 0
2,440	4,880 0 0		92	184 0 0		22	44 0 0		2,554	5,108 0 0
2,679	5,358 0 0		83	166 0 0		19	38 0 0		2,781	5,562 0 0
2,649	5,298 0 0		75	150 0 0		21	42 0 0		2,745	5,490 0 0
2,623	5,246 0 0		76	152 0 0		7	14 0 0		2,706	5,412 0 0
2,669	5,338 0 0	£2	74	148 0 0		12	24 0 0		2,755	5,510 0 0
2,656	5,312 0 0		90	180 0 0		19	38 0 0		2,765	5,530 0 0
2,668	5,336 0 0		107	214 0 0		13	26 0 0		2,788	5,576 0 0
2,627	5,254 0 0		99	198 0 0		21	42 0 0		2,747	5,494 0 0
2,593	5,186 0 0		83	166 0 0		17	34 0 0		2,693	5,386 0 0
2,653	5,306 0 0		84	168 0 0		16	32 0 0		2,753	5,506 0 0
2,624	5,248 0 0		79	158 0 0		15	30 0 0		2,718	5,436 0 0
2,682	5,364 0 0		93	186 0 0		17	34 0 0		2,792	5,584 0 0
praisers and House Agents.			Appraisers and House Agents.			Appraisers and House Agents.			Appraisers and House Agents.	
3,406	6,812 0 0		339	678 0 0		20	40 0 0		3,765	7,530 0 0
3,170	6,340 0 0		268	536 0 0		20	40 0 0		3,458	6,916 0 0
3,207	6,414 0 0		280	560 0 0		21	42 0 0		3,508	7,016 0 0
3,259	6,518 0 0		273	546 0 0		14	28 0 0		3,546	7,092 0 0
3,442	6,884 0 0		288	576 0 0		21	42 0 0		3,751	7,502 0 0
3,580	7,160 0 0		290	580 0 0		28	56 0 0		3,898	7,796 0 0
3,600	7,200 0 0		277	554 0 0		29	58 0 0		3,906	7,812 0 0
3,618	7,236 0 0		284	568 0 0		20	40 0 0		3,922	7,844 0 0

Appraisers £2. House Agents £2.

Same as in ENGLAND.

Same as in ENGLAND.

GREAT BRITAIN only.

GREAT BRITAIN only.

These Licences were transferred from the stamps per Act 27 & 28 Vict. c. 56.

AUCTIONEERS' LICENCES.

AN ACCOUNT of the NUMBER of LICENCES issued, the RATE of DUTY, and AMOUNT of DUTY, in each Year, from the Repeal of the AUCTION DUTY in the Year 1845 to the Year ended 31st March 1869.

YEAR.	ENGLAND.		SCOTLAND.		IRELAND.		UNITED KINGDOM.	
	Number.	Rate of Duty.	Number.	Rate of Duty.	Number.	Rate of Duty.	Number.	Amount of Duty.
								£
1845	3,264	£5 5*s.*—£10.	379		283		3,926	39,260
1846	3,228		396		284		3,908	39,080
1847	3,384		406		316		4,106	41,060
1848	3,533		437		304		4,274	42,740
1849	3,491		448		305		4,244	42,440
1850	3,518		457		294		4,269	42,690
1851	3,448		444		317		4,209	42,090
1852	3,419		444		287		4,150	41,500
1853	3,441		433		296		4,170	41,700
Year ended 31st March.								
1855	3,509		438		300		4,247	42,470
1856	3,597		434		315		4,346	43,460
1857	3,589	£10	438	As in ENGLAND.	343	As in ENGLAND.	4,370	43,700
1858	3,581		425		352		4,358	43,580
1859	3,652		435		359		4,446	44,460
1860	3,609		427		375		4,411	44,110
1861	3,705		396		389		4,490	44,900
1862	3,874		407		404		4,685	46,850
1863	3,900		449		405		4,754	47,540
1864	3,930		460		398		4,788	47,880
1865	3,987		448		401		4,836	48,360
1866	4,045		455		408		4,908	49,080
1867	4,175		447		405		5,027	50,270
1868	4,316		449		399		5,164	51,640
1869	4,400		470		406		5,276	52,760

DOGS.

ACCOUNT of the NUMBER charged and RATE of DUTY in each Year, from the Imposition thereof to the Year 1868 (ended 31st March 1869).

	ENGLAND.		SCOTLAND.		GREAT BRITAIN.		
	Number of		Number of		Number of		Rates of Duty.
	Packs of Hounds.	Other Dogs.	Packs of Hounds.	Other Dogs.	Packs of Hounds.	Other Dogs.	
nced 5th July 1796.							For each Hound, Pointer, Setting Dog, Spaniel, Lurcher, or Terrier, or two or more Dogs of any description, for each Dog - - - - - 5s. 0d. One Dog not being a Greyhound, Hound, &c. - - 3s. 0d. Every pack of Hounds where the Duty is compounded for - - - - - - - 20l. 0s.
							For each Hound, Pointer, &c., or two or more Dogs of any description, for each Dog - - - - - 6s. 0d. One Dog not being a Greyhound, Hound, &c. - - 4s. 0d. Every pack of Hounds where the Duty is compounded for - - - - - - - 24l. 0s.
					No account of the number charged can be rendered until the Year 1812.		For each Hound, Pointer, &c., or two or more Dogs of any description, for each Dog - - - - - 10s. 0d. One Dog not being a Greyhound, Hound, &c. - - 6s. 0d. Every pack of Hounds where the Duty is compounded for - - - - - - - 30l. 0s.
							10 per cent. in addition to above rates.
							For each Hound, Pointer, &c., or two or more Dogs of any description, for each Dog - - - - - 11s. 6d. One Dog not being a Greyhound, Hound, &c. - - 7s. 0d. Every pack of Hounds where the Duty is compounded for - - - - - - - 34l. 0s.
	The number charged in England and Scotland respectively cannot be distinguished until the Year 1836.				69	328,908	
					67	325,009	
					67	318,526	
					64	309,865	
					66	289,681	
					60	291,873	
					61	301,449	
					65	310,806	
					72	312,311	
					68	319,788	
					66	325,049	
					68	333,880	
					70	335,191	
					72	330,978	For each Greyhound - - - - - - 1l. 0s.
					74	339,783	For each Hound, Pointer, &c., where two or more Dogs are kept - - - - - - 14s. 0d.
					72	343,496	Ditto ditto ditto where one only is kept - 11s. 6d.
					69	353,085	One Dog not being a Greyhound, Hound, &c. - - 8s. 0d.
					68	353,248	Every pack of Hounds where the Duty is compounded for - - - - - - - 36l. 0s.
					68	350,512	
					73	343,754	
					77	337,951	
					85	333,335	
					90	292,668	
					91	289,314	
6	81	267,311	8	20,997	89	288,308	
7	84	268,866	8	22,652	92	291,518	
8	83	276,169	7	23,680	90	299,849	
9	87	278,112	7	24,555	94	302,667	
0	81	282,326	8	24,627	89	306,953	
1	84	275,559	8	24,827	92	300,386	
2	82	266,462	8	24,690	90	291,152	
3	79	258,353	9	24,739	88	283,092	
4	76	255,407	6	24,238	82	279,645	
5	78	254,741	4	25,105	82	279,846	
6	78	257,879	5	25,792	83	283,671	
7	78	256,836	4	25,666	82	282,502	10 per cent. in addition to above rates.
8	75	254,389	4	26,399	79	280,788	
9	78	257,269	6	27,244	84	284,513	
0	79	260,679	6	28,630	85	289,309	
1	78	266,901	5	28,822	83	295,723	
2	81	279,144	4	29,776	85	308,920	
3	76	291,506	5	31,349	81	322,855	
d Tar.							
5	75	303,354	12	31,762	87	335,116	
6	78	296,535	11	31,500	89	328,035	
7	89	295,151	11	32,134	100	327,285	
8	95	288,909	13	31,318	108	320,227	
9	91	288,331	12	32,009	103	320,340	
0	98	292,543	12	32,211	110	324,754	Dogs of any description, each - - - 12s. 0d.
1	104	297,676	11	32,533	115	330,209	Pack of Hounds consisting of 66 or more - - - 39l. 12s.
2	110	303,624	12	33,238	122	336,862	Pack of Greyhounds consisting of 15 or more - - 9l. 0s.
3	107	307,292	13	33,494	120	340,786	
4	108	318,601	12	34,215	120	352,816	
5	110	334,441	13	34,422	123	368,863	
6	111	352,093	14	35,781	125	387,874	
7	109	400,804	12	38,030	121	438,834	
	105	393,713	12	39,058	117	432,771	Dogs of any description, each - - - 7s. 0d. Pack of Hounds of 66 or more - - - - 23l. 2s. Greyhounds of 15 or more - - - - 5l. 5s. (For Dogs kept between 5th April 1866 and 5th April 1867.) Licence duty - - - - - 5s. 0d. (For each Dog kept subsequently to 5th April 1867.) For each Dog - - - - - 5s. 0d.
	1,289,040		176,909		1,465,949		
	247,433		120,788		1,068,221		

e Duty of Assessed Taxes on Dogs kept after the 5th April 1867 repealed, per Act 30 Vict. c. 5., and a Licence Duty of 5s. for each spect in lieu thereof from 6th April 1867, per above-named Act.

number for the Year ended 31st March 1868 represents more than the Licences for one Year. The Licence imposed in April 1867 renewable for the next year in January 1868, so that the figures include the greater portion of the Licences for another twelve- as well as the number charged to Assessed Taxes in respect of Dogs kept between 5th April 1866 and 5th April 1867.

GAME LICENCES AND CERTIFICATES.

An Account of the Number issued, the Amount of Duty, and Rate of

Year.	England. Number of Licences. To kill Game.	Gamekeepers.	To deal in Game.	Amount of Duty.	Rate of Duty.	Scotland. Number of Licences. To kill Game.	Gamekeepers.	To deal in Game.	Amount of Duty.
Commenced 1st October 1784.									
1784 to 1790				No account can be rendered until the year 1800.	Persons duly qualified to kill Game, £2 2 0. Gamkeeepers, £0 10 6.				No account can be rendered until the year 1800.
1791 to 1799				£ s. d.					£ s.
1800				68,871 2 11					4,533 13
1801				74,136 8 5					5,022 2
1802				83,388 7 10					5,452 0
1803				70,868 10 8	Persons duly qualified to kill Game, £3 3 0.				5,714 3
1804				100,045 0 10					6,483 3
1805				129,209 4 1	Gamekeepers, £1 1 0.				7,143 11
1806				118,794 7 6					6,885 15
1807				104,209 4 1					7,601 11
1808				122,834 12 0					8,452 13
1809				123,088 13 0					7,924 7
1810				123,962 17 0					7,711 4
1811				121,968 13 0					7,249 4
1812	The number issued in England cannot be distinguished until the year 1836. (*See* United Kingdom.)			115,265 17 0		The number issued in Scotland cannot be distinguished until the year 1836. (*See* United Kingdom.)			7,086 9
1813				135,121 17 3					8,289 19
1814				126,800 12 3					8,889 6
1815				122,852 0 0					9,195 19
1816				112,697 11 9					8,932 9
1817				120,658 0 8					10,351 9
1818				134,900 15 3	Persons using dog or gun to kill Game, £3 13 6.				11,254 10
1819				137,264 9 6					9,664 5
1820				135,132 1 6	Gamekeepers :—				10,781 12
1821				128,525 0 7	Not being an assessed servant, £3 13 6.				11,614 16
1822				131,346 15 0					12,172 1
1823				131,244 5 0	Being an assessed servant, £1 5 0.				11,408 15
1824				131,894 11 3					12,103 17
1825				141,143 3 2					13,522 8
1826				148,095 12 0					15,164 14
1827				151,205 8 8					14,196 15
1828				146,049 9 6					13,126 5
1829				137,223 13 6					12,966 10
1830				121,241 9 0					11,091 8
1831			585	126,712 10 0					11,518 19
1832			697	132,256 12 0					11,335 6
1833			744	135,106 4 6					10,853 7
1834			763	137,423 9 3	To kill Game and Gamekeepers, as above.				10,643 0
1835			770	130,904 12 6					10,407 13
1836	34,533	2,857	803	133,638 0 6	Certificates for the sale of Game, £2 0 0.	2,490	608		9,971 7
1837	35,626	2,689	807	141,716 14 0		2,546	630		10,877 2
1838	37,316	2,573	825	147,850 9 0		2,435	644		10,467 1
1839	36,801	2,342	909	145,195 5 6		2,623	632		11,384 4
1840	35,293	2,143	865	152,875 12 6		2,516	658		11,682 13
1841	33,262	2,010	897	144,031 1 6		2,490	641		11,427 14
1842	32,876	1,967	890	140,402 6 10		2,563	652		11,662 10
1843	30,667	1,920	886	131,567 0 6		2,528	694		11,519 13
1844	32,306	1,875	930	138,165 13 6		2,781	723		12,653 11
1845	31,820	1,755	956	134,820 14 0		3,029	773		13,649 8
1846	32,726	1,738	925	139,738 4 8		3,050	795		14,015 2
1847	33,941	1,715	964	144,251 10 0		3,009	770		13,791 6
1848	30,345	1,614	981	128,991 12 0	Licence to kill Game to other than Game Keepers, £4 0 10.	2,689	768		12,441 18
1849	29,008	1,575	986	124,246 5 4		2,586	693		11,735 10
1850	28,545	1,543	1,046	122,095 4 6	To Game Keepers not being assessed servants, £4 0 10.	2,548	696		11,639 17
1851	28,243	1,506	1,062	120,950 17 8		2,464	709		11,106 13
1852	26,762	1,457	1,094	114,915 17 6	To Gamekeepers being assessed servants, £1 7 6.	2,609	786		11,658 11
1853	25,613	1,452	1,098	109,774 12 0	For the sale of Game, £2 4 0.	2,744	774		12,298 5
ended 31 March									
1855	26,847	1,480	1,092	114,988 11 0		2,701	854		12,213 7
1856	27,443	1,544	1,130	118,281 4 10		2,663	878		12,075 10
1857	29,132	1,589	1,166	124,954 5 10		2,761	873		12,585 17
1858	31,160	1,645	1,199	132,859 17 0		2,742	892		12,374 14
1859	33,589	1,677	1,240	142,316 15 8		2,707	924		12,282 11
1860	35,283	1,727	1,325	148,863 4 6		2,933	975		13,295 15
1861	34,441	2,536	1,368	106,279 0 0	Licence to kill Game, if taken out after 5th April and before 1st November, to expire on 31st October, £2 0 0.	3,619	977	177	12,533 0
1862	37,906	2,725	1,437	117,684 0 0		3,837	996	193	13,147 0
1863	34,702	2,719	1,422	107,677 0 0		3,450	990	181	11,983 0
1864	36,570	2,865	1,550	113,794 0 0	Ditto, to expire on 5th April following, £3 0 0.	3,536	1,025	179	12,243 0
1865	39,354	3,048	1,702	122,497 0 0		3,779	1,031	191	12,988 0
1866	43,231	3,217	1,838	133,913 0 0	Ditto, if taken out, on or after 1st November, to expire on 5th April following, £2 0 0.	4,017	1,189	205	13,915 0
1867	43,793	3,249	1,901	135,737 0 0		4,203	1,220	223	14,597 0
1868	41,727	3,241	1,920	129,706 0 0	Gamekeepers, £2 0 0.	3,797	1,050	268	13,229 0
1869	45,558	3,528	1,969	140,915 0 0	Gamedealers, £2 0 0.	4,217	1,097	241	14,418 0

Licences to kill and deal in Game in Great Britain were transferred from the Assessed Taxes to the Excise from 13th August 186
23 & 24 Vict. c. 90, and the Rates of Duty for the whole kingdom were at the same time reduced.

GAME LICENCES AND CERTIFICATES.

ar from the Imposition thereof, to the Year 1868 (ended 31st March 1869).

IRELAND.				UNITED KINGDOM.				
f Licences.		Amount of Duty.	Rate of Duty.	Number of Licences.			Amount of Duty.	Year.
ame-epers.	To deal in Game.			To kill Game.	Game-keepers.	To deal in Game.		
enced 25th March 1800.								
							No Account can be rendered until the year 1800.	1784 to 1790
								1791 to 1799
				No Account of the Number of Licences issued can be rendered until 1812.			£ s. d.	
							73,404 15 11	1800
							79,158 10 6	1801
							88,840 7 10	1802
							76,582 13 8	1803
							106,528 4 7	1804
							136,352 15 1	1805
							125,680 2 6	1806
							111,810 15 7	1807
							131,287 5 0	1808
							131,013 0 0	1809
							131,674 1 0	1810
							129,217 17 0	1811
n be rendered until the year 1819.			Gamekeepers and others duly qualified to kill Game, £2 2 0.				122,352 6 0	1812
				40,647			143,411 16 3	1813
				40,551			135,689 18 9	1814
				38,446			132,047 19 0	1815
				37,435			121,630 0 9	1816
				34,672			131,009 9 8	1817
				37,077			146,155 5 9	1818
			Ditto, £2 2 0–£3 3 0.	41,450				
		8,281 7 0		44,339			155,210 2 6	1819
		8,442 0 0		44,117			154,355 14 0	1820
		8,734 19 0		42,499			148,874 15 7	1821
		9,346 1 0		43,865			152,864 17 6	1822
		8,857 16 0		43,395			151,510 16 6	1823
		10,357 6 0		44,782			154,355 14 9	1824
		12,886 16 0		47,964			167,552 7 8	1825
		14,028 11 0		50,315			177,288 17 6	1826
		13,875 15 0		51,375			179,277 18 8	1827
		13,576 10 0		49,944			172,752 4 6	1828
		13,003 4 0		47,420			163,193 7 6	1829
		12,010 18 0		42,229			144,343 15 0	1830
		11,547 18 0		43,348		585	149,779 7 6	1831
		10,492 13 0		44,114		697	154,084 11 6	1832
		9,834 6 0		44,287		744	155,793 17 6	1833
		9,749 5 0		44,520		763	157,815 14 3	1834
		9,903 12 0		43,037		770	151,215 17 6	1835
		9,821 14 0		43,606		803	153,431 2 0	1836
		9,240 0 0	Ditto, £3 3 0.	44,424		807	161,833 16 6	1837
		9,595 0 0		46,015		825	167,912 10 6	1838
		8,634 2 0		45,139		909	165,213 11 6	1839
		8,404 6 0		43,278		865	172,962 12 0	1840
		8,545 1 0		41,116		897	164,003 17 0	1841
		12,525 5 0		42,034		890	164,590 2 4	1842
		11,831 8 0		39,565		886	154,918 1 6	1843
		11,673 18 0		41,391		930	162,493 2 6	1844
		10,993 10 0		40,867		956	159,463 12 6	1845
		9,301 19 0		41,262		925	163,055 6 2	1846
199		8,259 6 0		39,373	2,684	964	166,302 2 0	1847
212		11,166 15 0		36,367	2,594	981	152,600 5 6	1848
155		9,150 15 0		34,344	2,423	986	145,132 10 10	1849
850		9,670 10 0		33,813	2,589	1,046	143,405 12 0	1850
161		9,298 16 0		33,698	2,376	1,062	141,356 7 2	1851
148		9,998 2 0		32,397	2,341	1,094	136,572 11 0	1852
166		10,949 8 0		31,667	2,392	1,098	133,022 5 6	1853
								ended 31 March
170		10,681 13 0		32,769	2,504	1,092	137,883 11 0	1855
164		10,347 15 0		33,227	2,586	1,130	140,704 10 4	1856
167		11,069 2 0		35,240	2,629	1,166	148,559 5 4	1857
169		11,500 13 0		37,384	2,706	1,199	156,735 4 2	1858
206		12,228 6 0		39,972	2,807	1,240	166,827 13 4	1859
200		13,047 6 0		42,158	2,902	1,325	175,206 6 4	1860
308	44	11,029 9 0	Certificate to kill Game, if taken out after 5th April and before 1st November, to expire on 31st October, £2 0 0.	41,693	3,821	1,589	129,841 9 0	1861
225	61	10,152 0 0		45,136	3,946	1,691	140,983 0 0	1862
194	52	9,636 0 0		41,572	3,903	1,655	129,296 0 0	1863
379	52	9,410 0 0	Ditto, to expire on 5th April following, £3 0 0.	43,166	4,269	1,781	135,447 0 0	1864
326	68	9,222 0 0		46,141	4,405	1,961	144,707 0 0	1865
368	69	10,477 0 0	Ditto, if taken out on or after 1st November, to expire on 5th April, following, £2 0 0.	50,741	4,724	2,112	158,305 0 0	1866
331	72	12,088 0 0		52,127	4,800	2,196	162,422 0 0	1867
293	72	12,534 0 0	Gamekeepers the same amounts.	49,892	4,584	2,260	155,469 0 0	1868
296	77	13,115 0 0	Gamedealers as in England.	54,203	4,921	2,287	168,448 0 0	1869

o Gamekeepers and others duly qualified to kill Game in Ireland were transferred from the Stamps to the Excise from 5th August 1842.

HAWKERS' AND PEDLARS' LICENCES.

AMOUNT and RATE of DUTY in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869.

YEARS.	ENGLAND.		SCOTLAND.		IRELAND.		UNITED KINGDOM.
	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.
Commenced 24th June 1697.	No Account can be rendered prior to the Year 1789.	Hawker - - £4. Each Horse used - £4.			Until 1785 the Duty was appropriated to the Incorporated Society for English Protestant Schools under 19 Geo. 2. c. 5.		
	£ s. d.		£ s. d.		£ s. d.		£
1785	—	Hawker - - £4—£8. Each Horse used £4—£12.	—	—	3,666 0 0		3,666
1786	—		—	—	2,922 0 0		2,922
1787	—	Hawker - - £8. Each Horse used - £12.	—	—	3,164 0 0		3,164
1788	—		—	—	2,928 0 0		2,928
1789	6,132 0 0	Hawker - - £8—£4. Each Horse used £12—£4.	—	—	2,457 0 0		8,589
1790	6,708 0 0		—	—	2,618 0 0		9,326
1791	6,481 0 0		—	—	2,730 0 0		9,211
1792	6,008 0 0		—	—	2,463 0 0		8,471
1793	6,042 0 0		—	—	2,372 0 0		8,414
1794	6,104 0 0		—	—	2,350 0 0		8,454
1795	6,795 0 0		—	—	1,990 0 0		8,785
1796	7,882 9 0		—	—	2,232 0 0		10,114
1797	8,219 9 6		—	—	1,718 0 0		9,937
1798	8,500 0 0		—	—	1,576 0 0		10,076
1799	8,800 0 0		—	—	1,710 0 0	Hawkers - - £2.	10,510
1800	8,933 16 3		—	—	1,986 0 0	Each Horse used - £2.	10,919
1801	8,548 10 0		—	—	1,896 0 0		10,444
1802	8,600 19 7		—	—	3,184 0 0		11,784
1803	8,792 3 10		—	—	2,112 0 0		10,904
1804	9,968 18 4		—	—	2,029 13 4		11,998
1805	11,120 19 11		—	—			11,120
1806	14,555 0 0		—	—			14,555
1807	13,412 0 0		—	—			13,412
1808	14,381 0 10		—	—			14,381
1809	15,357 0 0		—	—			15,357
1810	17,898 3 4		—	—	No Account.		17,898
1811	23,282 18 11	Hawker - - £4. Each Horse used - £4.	—	—			23,282
1812	23,141 18 6		—	—			23,141
1813	20,160 3 2		—	—			20,160
1814	18,440 9 9		—	—			18,440
1815	21,180 10 3		—	—	1,544 3 1	Hawker - £2.—£2 2s. Each Horse used, £2.—£2 2s.	22,724
			Commenced 1st August 1815.				
1816	23,822 5 6				1,911 0 0		25,733
1817	23,945 4 6				1,568 6 9		25,513
1818	25,772 4 11		No Account.		1,672 2 6		27,444
1819	27,309 7 6				1,915 11 0		29,224
1820	29,360 8 9				1,777 6 10		31,137
1821	30,307 14 6		1,450 0 0		1,531 1 6		33,288
1822	34,874 9 8		1,548 0 0		1,305 5 7	Hawker - - £2 2s.	37,727
1823	36,821 6 7		1,404 0 0	Same Rates as in ENGLAND.	1,035 2 6	Each Servant and Horse, or Beast of Burden used - - £2 2s.	39,260
1824	39,351 12 2		1,504 0 0		991 18 0		41,847
1825	39,167 18 1		1,440 0 0		642 2 4		41,248
1826	41,979 15 3		1,784 0 0		1,638 0 0		45,401
1827	39,641 7 5		1,280 0 0		1,248 9 0		42,169
1828	42,708 10 2		2,552 0 0		1,130 17 0		46,391
1829	38,031 11 11		1,112 0 0		1,083 1 6		40,226
1830	33,733 9 9		1,056 0 0		853 2 6		35,642

(continued)

HAWKERS' AND PEDLARS' LICENCES.

nt and Rate of Duty in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869—*continued.*

ENGLAND.				SCOTLAND.				IRELAND.				UNITED KINGDOM.		
Amount of Duty.			Rate of Duty.	Amount of Duty.			Rate of Duty.	Amount of Duty.			Rate of Duty.	Amount of Duty.		
£	s.	d.		£	s.	d.		£	s.	d.		£	s.	d.
34,865	12	6		432	0	0		605	19	0		35,903	11	6
28,542	0	0		—				91	1	9		28,633	1	9
26,512	0	0		—				32	0	6		26,544	0	6
24,508	0	0		—				32	0	6		24,540	0	6
24,060	0	0		1,188	0	0		15	15	0		25,263	15	0
23,240	0	0		1,080	0	0		21	0	0		24,341	0	0
20,288	0	0		920	0	0		—				21,208	0	0
23,215	0	0		1,024	0	0		—				24,239	0	0
23,364	0	0		1,600	0	0		—				24,964	0	0
32,513	0	0		3,284	0	0		4	14	6		35,801	14	6
29,918	0	0		3,844	0	0		—				33,762	0	0
26,288	0	0		2,556	0	0		—				28,844	0	0
27,114	0	0		2,092	0	0		—				29,206	0	0
26,636	0	0		2,492	0	0		—				29,128	0	0
29,268	0	0		2,636	0	0		—				31,904	0	0
27,101	0	0	Hawker - - £4.	2,500	0	0		—				29,601	0	0
23,544	0	0	Each Horse or Beast of Burden used £4.	1,672	0	0		—				25,216	0	0
24,825	0	0		1,676	0	0		—				26,501	0	0
23,254	0	0		1,812	0	0		—				25,066	0	0
21,998	0	0		1,824	0	0		—				23,822	0	0
22,568	0	0		2,176	0	0		—				24,744	0	0
23,260	0	0		1,752	0	0		—				25,012	0	0
24,484	0	0		2,180	0	0		—				26,664	0	0
23,764	0	0		2,232	0	0	Same Rates as in England.	—			Hawker - £2 2s. Each Servant and Horse or Beast of Burden, £2 2s.	25,996	0	0
23,668	0	0		2,156	0	0		—				25,824	0	0
28,180	0	0		2,088	0	0		—				30,268	0	0
35,420	0	0		2,012	0	0		—				37,432	0	0
36,732	0	0		2,948	0	0		—				39,680	0	0
38,032	0	0		2,580	0	0		—				40,612	0	0
35,164	0	0		2,460	0	0		—				37,624	0	0
55,317	0	0	From 31st July 1861. Hawker on foot: For Six Months, £1. For Twelve Months, £2. Trading with one Horse not exceeding 13 hands in Height: For Six Months, £2. For Twelve Months, £4. Every other Horse used, £4.	3,480	0	0		182	14	0		58,979	14	0
44,301	0	0		2,975	0	0		43	11	6		47,319	11	6
44,402	0	0		3,531	0	0		15	15	0		47,948	15	0

These Licences were transferred from Stamps to Excise by 27 & 28 Vict. c. 56.

Number granted.	Amount.				From 3rd June 1862.	Number granted.	Amount.			Number granted.	Amount.			Number granted.	Amount.		
	£	s.	d.				£	s.	d.		£	s.	d.		£	s.	d.
7,123	45,487	0	0		Hawker on foot: For Six Months, £1. For Twelve Months, £2.												
7,339	46,084	0	0		Trading with one Horse or Beast of Burden: For Six Months, £2.	1,600	4,443	0	0	13	31	10	0	18,736	49,961	10	0
7,614	37,716	13	4		For Twelve Months, £4.	1,424	4,300	0	0	201	556	10	0	17,964	50,940	10	0
6,166	40,692	13	4		Every additional Horse or Beast of Burden: For Six Months, £2.	1,378	3,471	6	8	118	286	2	6	18,110	41,474	2	6
8,808	47,469	0	0		For Twelve Months, £4.	1,484	3,744	13	4	129	308	14	0	17,779	44,746	0	8
						1,707	4,332	0	0	122	294	0	0	20,637	52,095	0	0

MALT LICENCES.

AN ACCOUNT of the NUMBER of LICENCES issued, the AMOUNT of DUTY, and RATES of

YEAR.	ENGLAND.			SCOTLAND.	
	Maltsters.	Amount of Duty.	Rates of Duty.	Maltsters.	Amount of Duty.
(Commenced Sept. 10, 1784.)	No.	£ s. d.		No.	£ s. d.
1785	12,314	13,299 5 0		1,567	963 10 0
1786	11,376	13,019 0 0		1,303	875 10 0
1787	10,913	11,364 15 0		936	607 10 0
1788	10,428	12,969 15 0		719	537 5 0
1789	9,927	12,630 0 0		636	466 5 0
1790	9,603	11,306 5 0		518	405 15 0
1791	9,856	10,875 10 0		435	333 0 0
1792	9,692	12,720 5 0		388	286 0 0
1793	9,600	12,629 10 0		322	256 10 0
1794	9,419	11,214 15 0		303	239 0 0
1795	9,175	11,207 15 0	Maltsters making not exceeding 50 quarters - £ 0 5 0	284	250 15 0
1796	9,297	11,098 0 0	Exceeding 50 and not 100 quarters - - 0 10 0	345	253 10 0
1797	9,645	12,292 10 0	„ 100 „ 150 „ - - 0 15 0	275	179 0 0
1798	9,550	13,330 5 0	„ 150 „ 200 „ - - 1 0 0	363	282 15 0
1799	9,677	11,827 0 0	„ 200 „ 250 „ - - 1 5 0	328	253 0 0
1800	8,752	12,555 0 0	„ 250 „ 300 „ - - 1 10 0	311	279 0 0
1801	9,087	7,521 10 0	„ 300 „ 350 „ - - 1 15 0	271	140 5 0
1802	9,884	9,004 5 0	„ 350 „ 400 „ - - 2 0 0	386	134 10 0
1803	9,998	12,942 5 0	„ 400 „ 450 „ - - 2 5 0	281	210 0 0
1804	9,512	12,396 15 0	„ 450 „ 500 „ - - 2 10 0	No Account.	
1805	9,244	10,306 5 0	„ 500 „ 550 „ - - 2 15 0 „ 550 quarters - - - - 3 0 0 Beginners (with a Surcharge according to the quantity made) - - - - 0 5 0	216	111 0 0
1806	9,419	10,443 15 0		212	120 10 0
1807	9,379	11,819 5 0		222	143 5 0
1808	9,105	10,778 5 0		196	134 10 0
1809	8,398	9,726 15 0		143	93 5 0
1810	8,459	10,117 5 0		169	104 15 0
1811	8,744	10,614 10 0		274	142 5 0
1812	8,341	11,111 15 0		283	169 10 0
1813	8,460	9,047 5 0		254	183 0 0
1814	8,739	10,150 10 0		282	192 5 0
1815	8,811	11,353 17 6	£ s. d. £ s. d. Maltsters making not exceeding 50 quarters 0 5 0 - 0 7 6 Exceeding 50 and not 100 quarters - 0 10 0 - 0 15 0 „ 100 „ 150 „ - 0 15 0 - 1 2 6 „ 150 „ 200 „ - 1 0 0 - 1 10 0 „ 200 „ 250 „ - 1 5 0 - 1 17 6 „ 250 „ 300 „ - 1 10 0 - 2 5 0 „ 300 „ 350 „ - 1 15 0 - 2 12 6 „ 350 „ 400 „ - 2 0 0 - 3 0 0 „ 400 „ 450 „ - 2 5 0 - 3 7 6 „ 450 „ 500 „ - 2 10 0 - 3 15 0 „ 500 „ 550 „ - 2 15 0 - 4 2 6 „ 550 quarters - - 3 0 0 - 4 10 0 Beginners (with a Surcharge according to the quantity made) - - - 0 5 0 - 0 7 6	285	238 15 0
1816	8,548	16,530 7 6		272	311 2 6
1817	8,342	16,162 10 0		298	336 15 0
1818	8,932	12,919 10 0		316	364 17 6
1819	8,884	16,728 15 0		282	325 17 6
1820	9,031	15,074 5 0		291	331 2 6
1821	9,220	16,339 10 0	£ s. d.	271	278 12 6
1822	8,886	17,191 17 6	*Bye Maltsters making not exceeding 5 quarters - 0 2 6	308	345 15 0
1823	9,143	16,871 5 0	Other Maltsters „ 50 „ - 0 7 6	477	490 10 0
1824	9,134	17,415 7 6	Exceeding 50 and not 100 quarters - - 0 15 0	605	884 12 6
1825	9,595	18,286 17 6	„ 100 „ 150 „ - - 1 2 6 „ 150 „ 200 „ - - 1 10 0	1,758	1,797 15 0
1826	10,468	20,126 8 9	„ 200 „ 250 „ - - 1 17 6	3,943	3,036 10 0
1827	10,494	17,090 5 0	„ 250 „ 300 „ - - 2 5 0	3,764	2,017 4 4
1828	10,392	20,879 12 6	„ 300 „ 350 „ - - 2 12 6	3,304	2,126 16 3
1829	9,858	18,405 10 7	„ 350 „ 400 „ - - 3 0 0	3,216	2,141 3 1
1830	8,993	16,381 6 10	„ 400 „ 450 „ - - 3 7 6 „ 450 „ 500 „ - - 3 15 0	2,391	2,057 18 9
1831	10,376	19,477 19 4	„ 500 „ 550 „ - - 4 2 6	2,340	1,992 17 6
1832	10,316	21,005 5 0	„ 550 quarters - - - - 4 10 0	2,189	1,919 10 0
1833	10,598	21,438 2 6	Beginners (with a Surcharge according to the quantity made) - - - - 0 7 6	2,315	1,963 0 0
1834	10,568	20,955 0 0		1,974	2,022 5 9
1835	10,221	20,900 17 6		2,251	2,025 0 0
1836	10,261	22,967 15 0		2,220	2,073 7 6
1837	10,043	21,337 15 0		1,881	1,921 12 6
1838	9,865	20,121 10 0		1,778	1,820 12 6
1839	9,591	19,745 5 0		1,713	1,689 10 0

* Licences to "Bye Maltsters" commenced in the year 1826.

MALT LICENCES.

ar from the Imposition thereof to the Year 1868, ended 31st March 1869.

IRELAND.			UNITED KINGDOM.			Year.
alt tors.	Amount of Duty.	Rates of Duty.	Maltsters.	Malt Factors.	Amount of Duty.	
o.			No.	No.		(Commenced Sept. 10, 1784.)
—	—		13,881	—	£ 14,262 15 0	1785
—	—		12,679	—	13,894 10 0	1786
—	—		11,849	—	11,972 5 10	1787
—	—		11,147	—	13,507 0 0	1788
—	—		10,563	—	13,096 5 0	1789
—	—		10,121	—	11,712 0 0	1790
—	—		10,291	—	11,208 10 0	1791
—	—		10,080	—	13,006 5 0	1792
—	—		9,922	—	12,886 0 0	1793
—	—	Commenced 25th March 1794.	9,722	—	11,453 15 0	1794
		£ s. d.	9,459	—	11,458 10 0	1795
		Maltsters - - - 2 0 0	9,642	—	11,351 10 0	1796
			9,920	—	12,471 10 0	1797
			9,913	—	13,613 0 0	1798
		Maltsters - - - - 10 0 0	10,005	—	12,080 0 0	1799
			9,063	—	12,834 0 0	1800
	11,690 15 4		9,358	—	19,352 10 4	1801
	9,544 12 4		10,270	—	18,683 7 4	1802
	12,973 16 11	Maltsters, for each house or cistern 15 0 0	10,279	—	26,126 1 11	1803
	9,483 1 6	Malt Factors - - - 20 0 0	9,512	—	21,879 16 6	1804
	2,221 16 11		9,460	—	12,639 1 11	1805
		Maltsters in Dublin, Cork, Waterford, Limerick, and Belfast - - £30 0 0	9,631	—	10,563 15 0	1806
		Maltsters within two miles of Dublin and one mile of the other cities - £20 0 0				
		Maltsters in all other places - £15 0 0				
		Malt Factors - - - £20 0 0				
			9,601	—	11,962 10 0	1807
			9,301	—	10,912 15 0	1808
			8,541	—	9,820 0 0	1809
			8,628	—	10,222 0 0	1810
			9,018	—	10,756 15 0	1811
			8,624	—	11,281 5 0	1812
			8,714	—	9,230 5 0	1813
			9,021	—	10,342 15 0	1814
		£ s. d.				
		Maltsters in Dublin, Cork, Waterford, Limerick, and Belfast - - 31 10 0				
	1,250 12 6	Maltsters within two miles of Dublin and one mile of the other cities - - - 21 0 0	9,096	—	12,843 5 0	1815
		Maltsters in all other places - - 15 15 0				
		Malt Factors - - - 21 0 0				
	5,300 5 0		8,820	—	22,141 15 0	1816
	4,524 6 0		8,640	—	21,023 11 0	1817
21	4,473 15 0		9,501	21	17,758 2 6	1818
23	4,235 1 3		9,419	23	21,289 13 9	1819
17	3,962 4 8		9,554	17	19,367 12 2	1820
11	4,057 3 11		9,741	11	20,675 6 5	1821
11	3,933 13 9		9,442	11	21,471 6 3	1822
12	4,014 3 10		9,884	12	21,375 18 10	1823
15	4,492 19 11	Maltsters, same as in England.	10,021	15	22,792 19 11	1824
15	1,035 9 0	Malt Factors - - - - £2 0 0	11,677	15	21,120 1 6	1825
(repeal')	1,235 18 1		14,806	—	24,398 16 10	1826
—	976 19 4		14,599	—	20,084 8 8	1827
—	1,026 5 7		14,030	—	24,032 14 4	1828
—	960 16 10		13,375	—	21,507 10 6	1829
—	962 0 0		11,697	—	19,401 5 7	1830
—	902 1 3		13,023	—	22,372 18 1	1831
—	945 10 0		12,824	—	23,870 5 0	1832
—	943 10 0	Same as in England.	13,242	—	24,344 12 6	1833
—	954 0 0		12,891	—	23,971 5 0	1834
—	944 15 0		12,808	—	23,870 12 6	1835
—	988 17 6		12,830	—	26,030 0 0	1836
—	981 17 6		12,283	—	24,241 5 0	1837
—	972 7 6		11,975	—	22,914 10 0	1838
—	890 5 0		11,611	—	22,325 0 0	1839

Great Britain only.

Ireland only.

Account.

these years Maltsters' ices were issued at e Stamp Office.

(continued.)

MALT LICENCES.

An Account of the Number of Licences issued, the Amount of Duty, and

Years.	ENGLAND.							SCOTLAND				
	Maltsters.	Roasted Malt.		Amount of Duty.			Rates of Duty.	Maltsters.	Roasted Malt.		Amount Duty	
		Makers.	Dealers.						Makers.	Dealers.		
	No.	No.	No.	£	s.	d.		No.	No.	No.	£	s.
1840	9,725	—	—	20,950	0	0	Bye Maltsters making not exceeding 5 qrs. £ 0 2 6 - 0 2 7½ Other Maltsters „ 50 „ 0 7 6 - 0 7 10½ Exceeding 50 and not 100 quarters - 0 15 0 - 0 15 9 „ 100 „ 150 „ - 1 2 6 - 1 3 7½ „ 150 „ 200 „ - 1 10 0 - 1 11 6 „ 200 „ 250 „ - 1 17 6 - 1 19 4½ „ 250 „ 300 „ - 2 5 0 - 2 7 3 „ 300 „ 350 „ - 2 12 6 - 2 15 1½ „ 350 „ 400 „ - 3 0 0 - 3 3 0 „ 400 „ 450 „ - 3 7 6 - 3 10 10½ „ 450 „ 500 „ - 3 15 0 - 3 18 9 „ 500 „ 550 „ - 4 2 6 - 4 6 7½ „ 550 quarters - - - 4 10 0 - 4 14 6 Beginners (with a Surcharge according to the quantity made) - - - - 0 7 6 - 0 7 10½	1,667	—	—	1,701	14
1841	9,243	Commenced 5th July 1842.		22,183	15	7		1,680	Commenced 5th July 1842.		1,653	19
1842	8,952	12	15	19,623	19	10		1,322	1	—	1,500	6
1843	8,725	12	15	19,772	12	0		1,282	2	1	1,535	1
1844	8,406	11	17	19,918	17	3		1,232	2	1	1,483	10
1845	8,199	11	21	19,198	17	9		1,118	2	1	1,573	13
1846	8,290	9	23	20,510	18	9		1,098	2	2	1,630	13
1847	7,888	8	20	17,568	14	9		944	1	1	1,482	16
1848	7,518	7	26	19,347	6	10		1,023	1	1	1,420	6
1849	7,300	8	25	18,010	13	6		919	2	1	1,423	0
1850	7,329	8	23	18,887	7	1	Bye Maltsters, quantity made not exceeding 5 quarters £ 0 2 7½ Other Maltsters „ „ 50 „ 0 7 10½	866	2	1	1,450	19
1851	7,169	9	19	18,250	6	7		834	2	—	1,411	0
1852	7,044	9	19	18,549	17	7	Exceeding 50 and not 100 quarters - - - 0 15 9 „ 100 „ 150 „ - - - 1 3 7½	821	2	—	1,306	0
1853	6,901	8	22	18,752	1	1	„ 150 „ 200 „ - - - 1 11 6 „ 200 „ 250 „ - - - 1 19 4½	749	2	—	1,324	18
Year ended 31st Mar. 1855	6,623	10	22	17,267	16	10	„ 250 „ 300 „ - - - 2 7 3 „ 300 „ 350 „ - - - 2 15 1½ „ 350 „ 400 „ - - - 3 3 0 „ 400 „ 450 „ - - - 3 10 10½ „ 450 „ 500 „ - - - 3 18 9	684	2	—	1,258	0
1856	6,358	8	25	16,273	1	2	„ 500 „ 550 „ - - - 4 6 7½ „ 550 - - - - - 4 14 6	729	2	—	1,137	10
1857	6,235	11	21	15,749	3	4	Beginners (with a Surcharge) - - - 0 7 10½	653	2	1	1,173	2
1858	6,157	11	19	17,330	2	6	Malt Roasters - - - - 20 0 0 Dealers in Roasted Malt - - - - 10 0 0	648	1	1	1,151	5
1859	6,085	10	18	17,064	4	9		656	2	—	1,179	18
1860	6,002	10	17	17,255	1	1		628	2	1	1,215	8
1861	5,828	10	14	16,761	4	7		570	2	1	1,174	0
1862	5,807	12	15	15,658	4	0		566	2	1	1,130	9
1863	5,601	12	13	16,266	7	10		492	2	1	1,174	8
1864	5,537	12	12	15,406	0	0		520	2	1	1,118	15
1865	5,470	12	12	16,489	17	9		495	2	1	1,119	5
1866	5,370	13	11	15,820	0	3		501	2	1	1,116	8
1867	5,202	12	11	15,863	4	10		474	1	1	1,150	7
1868	5,087	11	12	15,202	10	4		464	1	1	1,095	5
1869	4,944	11	11	14,722	9	7		450	2	1	1,093	19

Note.—The "Amount of Duty" includes t

- - - - - - MALT LICENCES.

ach Year from the Imposition thereof to the Year 1868, ended 31st March 1869—*continued.*

IRELAND.				UNITED KINGDOM.				
Roasted Malt.		Amount of Duty.	Rates of Duty.	Maltsters.	Roasted Malt.		Amount of Duty.	Year.
Makers.	Dealers.				Makers.	Dealers.		
No.	No.	£ s. d.		No.	No.	No.	£ s. d.	
—	—	697 8 1		11,621	—	—	23,349 2 11	1840
Commenced 5th July 1842.		615 0 9		11,134	Commenced 5th July 1842.		24,452 16 2	1841
6	—	650 15 6		10,488	19	15	21,775 1 8	1842
5	—	681 12 1		10,187	19	16	21,989 5 11	1843
7	—	728 5 9		9,832	20	18	22,130 13 3	1844
7	—	822 7 4		9,511	20	22	21,594 18 8	1845
7	—	731 1 1		9,578	18	25	22,872 13 5	1846
7	—	722 15 9		9,010	16	21	19,774 7 0	1847
7	—	770 7 10		8,730	15	27	21,538 1 3	1848
5	—	708 15 6		8,399	15	26	20,142 9 1	1849
8	1	723 12 3	Same as in England.	8,362	18	25	21,061 18 7	1850
7	—	718 8 9		8,166	18	19	20,379 16 1	1851
7	—	699 10 4		8,031	18	19	20,555 8 8	1852
8	—	735 14 9		7,805	18	22	20,812 14 7	1853
9	—	741 9 9		7,460	21	22	19,267 6 7	Year ended 31st Mar. 1855
9	1	689 18 1		7,239	19	26	18,100 9 6	1856
9	—	783 7 7		7,046	22	22	17,705 13 0	1857
9	—	810 7 10		6,966	21	20	19,291 16 2	1858
9	—	818 13 3		6,909	21	18	19,062 16 1	1859
9	—	863 18 10		6,798	21	18	19,334 8 3	1860
8	—	802 4 1		6,565	20	15	18,737 9 2	1861
8	—	853 0 0		6,545	22	16	17,641 13 0	1862
9	—	819 9 0		6,250	23	14	18,260 5 2	1863
8	—	748 13 1		6,207	22	13	17,273 8 5	1864
9	—	789 16 0		6,112	23	13	18,398 19 7	1865
9	—	763 10 9		6,021	24	12	17,699 19 1	1866
9	—	759 4 1		5,821	22	12	17,772 15 11	1867
8	—	752 4 0		5,696	20	13	17,049 19 11	1868
8	—	750 12 6		5,534	21	12	16,567 1 4	1869

granted for periods less than a year, and Surcharges.

PAPER MAKERS' LICENCES.

AN ACCOUNT of the NUMBER of LICENCES issued, AMOUNT of DUTY, and RATE of DUTY, in each Year since the Imposition thereof to the Year 1868, ended 31st March 1869.

YEAR.	ENGLAND.			SCOTLAND.			IRELAND.					UNITED KI	
									Rate of Duty.				
									Sellers of Paper Hangings.				
	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	In City of Dublin, or City or Town sending Members to Parliament.	In other Places.	Paper Makers.	Number of Licences issued.	A
(Commenced 10 Sept. 1784.)		£ s.			£ s.			£ s. d.					
1785	381	762 0		27	54 0			—	—		—	408	
1786	377	754 0		28	56 0			—	—		—	405	
1787	382	764 0		28	56 0			—	—		—	410	
1788	394	788 0		27	54 0			—	—		—	421	
1789	392	784 0		32	64 0			—	—		—	424	
1790	389	778 0		35	70 0			—	—		—	424	
1791	392	784 0		29	58 0			—	—		—	421	
1792	382	764 0		33	66 0			—	—		—	415	
1793	395	790 0		33	66 0			—	—		—	428	
1794	398	796 0		30	58 0			—	—		—	428	
1795	407	814 0		39	78 0			—	—		—	446	
1796	419	838 0		33	66 0			—	—		—	452	
1797	428	856 0		34	68 0			—	—		—	462	
1798	420	840 0		37	74 0			—	—		—	457	
1799	422	844 0		33	66 0			—	—		—	455	
1800	417	834 0	£2	32	64 0			—	—		—	449	
1801	413	826 0		35	70 0			—	—		—	448	
1802	426	852 0		43	86 0			—	—		£2	469	
1803	429	858 0		39	78 0			—	—			468	
1804	459	918 0		No Account.				—	—			459	
1805	461	922 0		47	94 0			—	—			508	1,0
1806	464	928 0		43	86 0			—	£1			507	1,0
1807	486	972 0		45	90 0			—				531	1,0
1808	488	976 0		47	94 0			—				535	1,0
1809	493	986 0		46	92 0			—				539	1,0
1810	500	1,000 0		47	94 0			—				547	1,0
1811	527	1,054 0		48	96 0			—				575	1,1
1812	538	1,076 0		48	96 0			—				586	1,1
1813	532	1,064 0		50	100 0			—				582	1,1
1814	520	1,040 0		50	100 0			—				570	1,1
1815	527	1,374 0	£2–£4	51	104 0		133	227 11 8	£2 2s.	£1 1s.	£2 2s.	711	1,7
1816	522	2,088 0		58	232 0		165	312 18 0				745	2,0
1817	518	2,072 0		53	212 0		121	277 4 0				692	2,5
1818	531	2,124 0		57	228 0		124	310 16 0				712	2,6
1819	533	2,132 0		55	220 0		127	299 5 0				715	2,6
1820	524	2,096 0		58	232 0		114	261 9 0				696	2,5
1821	564	2,256 0		55	220 0		124	274 6 4				743	2,7
1822	554	2,216 0		56	224 0		123	265 13 0				733	2,7
1823	586	2,344 0	£4	58	232 0		115	275 17 9				759	2,8
1824	598	2,392 0		63	252 0		79	267 4 6	—	—		740	2,9
1825	602	2,408 0		62	248 0		86	342 0 0	—	—		750	2,9
1826	624	2,903 0		62	264 0		79	396 0 0	—	—		765	5,5
1827	628	2,607 0		64	262 0		89	365 0 0	—	—		781	3,2
1828	620	2,569 0		64	261 0		87	362 0 0	—	—		771	3,1
1829	643	2,667 0		65	263 0		92	378 0 0	—	—		800	3,3
1830	617	2,548 0		61	249 0		90	379 0 0	—	—		768	3,1

No Account. — During these years Paper Licences were issued at the Stamp Office. — As in ENGLAND. — GREAT BRITAIN only. — As in ENGLAND.

PAPER MAKERS' LICENCES.

nt of the Number of Licences issued, Amount of Duty, and Rate of Duty, in each Year from the Imposition thereof to the Year 1868, ended 31st March 1869—*continued.*

ENGLAND.			SCOTLAND.			IRELAND.			UNITED KINGDOM.	
Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.
	£ s.			£ s.			£ s.			£ s.
604	2,513 0		55	227 0		99	422 0		758	3,162 0
583	2,391 0		56	231 0		91	382 0		730	3,004 0
586	2,438 0		52	208 0		97	407 0		735	3,053 0
569	2,298 0		50	208 0		102	427 0		721	2,933 0
521	2,142 0	£4	50	204 0		94	392 0		665	2,738 0
473	1,901 0		48	192 0		53	227 0		574	2,320 0
404	1,641 0		48	200 0		52	219 0		504	2,060 0
388	1,570 0		50	207 0		50	203 0		488	1,980 0
412	1,669 0		47	188 0		54	218 0		513	2,075 0
374	1,586 1	£4 / £4 4s.	48	201 12		48	206 12		470	1,994 5
376	1,619 2		49	205 16		48	214 4		473	2,039 2
364	1,557 3		44	185 17		48	213 3		456	1,956 3
354	1,529 17		47	200 11		50	214 4		451	1,944 12
359	1,542 9		46	193 4		48	203 14		453	1,939 7
372	1,599 3		45	192 3		47	201 12		464	1,992 18
368	1,588 13		48	201 12		43	182 14		459	1,972 19
361	1,543 10		50	210 0		44	198 9		455	1,951 19
346	1,478 8		48	204 15		40	172 4		434	1,855 17
336	1,438 10		48	201 12	As in England.	38	169 1	As in England.	422	1,809 3
335	1,419 12		49	213 3		37	157 10		421	1,790 5
333	1,412 5		48	201 12		32	136 10		413	1,750 7
319	1,368 3		49	205 16		32	136 10		400	1,710 9
334	1,426 19		49	205 16		27	113 8		410	1,746 3
333	1,415 8	£4 4s.	49	207 18		28	118 13		410	1,741 19
322	1,372 7		50	210 0		28	119 14		400	1,702 1
325	1,386 0		51	216 6		28	117 12		404	1,719 18
318	1,351 7		53	226 16		28	118 13		398	1,696 16
318	1,352 8		52	218 8		27	113 8		397	1,684 4
314	1,341 18		54	232 1		27	113 8		395	1,687 7
314	1,347 3		56	236 5		27	113 8		397	1,696 16
314	1,347 3		56	235 4		23	96 12		393	1,678 19
322	1,402 15		55	234 3		22	92 8		399	1,729 6
336	1,423 16		54	226 16		24	103 19		414	1,754 11
327	1,379 14		53	227 17		22	92 8		402	1,699 19
316	1,346 2		56	237 6		20	84 0		392	1,667 8
323	1,376 11		56	240 9		22	92 8		401	1,709 8
318	1,361 17		61	259 7		20	85 1		399	1,706 5
326	1,383 18		60	256 4		22	93 9		408	1,733 11

The "Amount of Duty" includes the Duty on Licences granted for periods less than a year.

PATENT MEDICINE VENDORS' LICENCES.

AMOUNT and RATE of DUTY in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869.

YEARS.	ENGLAND.		SCOTLAND.		GREAT BRITAIN
	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.
Commenced 1st Sept. 1783 to 1801	No account can be rendered prior to the year 1828. —	In London - - 20*s.* Elsewhere - 5*s.*	No account can be rendered prior to the year 1828. —	In Edinburgh - 20*s.* Elsewhere - 5*s.*	
1802 to 1827	—		—		
	£ *s.* *d.*		£ *s.* *d.*		£ *s.* *d.*
1828	3,337 0 0		166 0 0		3,503 0 0
1829	3,428 0 0		176 0 0		3,604 0 0
1830	3,632 0 0		154 0 0		3,786 0 0
1831	3,713 0 0		181 0 0		3,894 0 0
1832	4,193 0 0		183 10 0		4,376 10 0
1833	4,364 5 0		201 10 0		4,565 15 0
1834	4,099 0 0		192 0 0		4,291 0 0
1835	3,941 5 0		205 5 0		4,146 10 0
1836	3,934 0 0		225 15 0		4,159 15 0
1837	3,956 15 0		216 10 0		4,173 5 0
1838	4,076 0 0		205 5 0		4,281 5 0
1839	4,024 5 0		194 15 0		4,219 0 0
1840	4,068 13 0		192 15 0		4,261 8 0
1841	4,036 15 0		178 0 0		4,214 15 0
1842	4,192 12 0		181 0 0		4,373 12 0
1843	4,256 5 0		197 10 0		4,453 15 0
1844	4,216 5 0		198 0 0		4,414 5 0
1845	4,290 0 0		178 10 0		4,468 10 0
1846	4,298 15 0		181 10 0		4,480 5 0
1847	4,294 19 0		203 10 0		4,498 9 0
1848	4,607 15 0	In London - - 40*s.*	205 15 0		4,813 10 0
1849	4,638 15 0	In Cities, Boroughs,	224 0 0	In Edinburgh - 40*s.*	4,862 15 0
1850	4,613 10 0	and Towns Cor-	239 0 0	In Cities, Boroughs,	4,852 10 0
1851	4,844 10 0	porate, and Man-	253 10 0	and Towns Cor-	5,098 0 0
1852	4,802 5 0	chester, Birming-	271 15 0	porate - - 10*s.*	5,074 0 0
1853	4,823 0 0	ham, and Sheffield 10*s.*	254 0 0	Elsewhere - - 5*s.*	5,077 0 0
		Elsewhere - - 5*s.*			
Ended 31st Mar. 1855	4,783 15 0		257 5 0		5,041 0 0
1856	4,763 10 0		200 5 0		4,963 15 0
1857	4,833 0 0		287 5 0		5,120 5 0
1858	4,882 15 0		270 5 0		5,153 0 0
1859	4,969 15 0		284 10 0		5,254 5 0
1860	4,969 10 0		290 15 0		5,260 5 0
1861	5,085 10 0		299 0 0		5,384 10 0
1862	5,259 0 0		312 15 0		5,571 15 0
1863	5,285 15 0		319 15 0		5,605 10 0
1864	5,390 0 0		344 15 0		5,734 15 0

These Licences were transferred from Stamps to Excise by 27 & 28 Vict. c. 56.

	Number granted.	Amount.	Number granted.	Amount.	Number granted.	Amount.
		£ *s.* *d.*		£ *s.* *d.*		£ *s.*
1865	10,188	5,760 0 0	734	365 0 0	10,922	6,125 0
1866	10,759	6,005 0 0	761	381 10 0	11,520	6,386 10
1867	11,022	6,183 5 0	770	387 5 0	11,792	6,570 10
1868	11,168	6,242 0 0	795	408 0 0	11,963	6,650 0
1869	11,422	6,402 10 0	849	440 0 0	12,271	6,842 10

PAWNBROKERS' LICENCES.

AMOUNT and RATE of DUTY in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869.

ENGLAND and SCOTLAND.		IRELAND.		UNITED KINGDOM.
Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.
No Account can be rendered prior to the Year 1800.				
£ s. d.				£ s. d.
4,372 14 7		—	—	4,372 14 7
4,688 4 7		—	—	4,688 4 7
4,700 9 9		—	—	4,700 9 9
4,626 9 7		—	—	4,626 9 7
4,671 0 0		—	—	4,671 0 0
4,665 19 4	London and Edinburgh 10*l.*	—	—	4,665 19 4
4,664 7 6	Elsewhere 5*l.*	—	—	4,664 7 6
4,723 5 0		—	—	4,723 5 0
4,922 12 0		—	—	4,922 12 0
4,583 9 0		—	—	4,583 9 0
5,261 9 0		—	—	5,261 9 0
5,412 8 0		—	—	5,412 8 0
5,485 18 0		—	—	5,485 18 0
5,632 15 0		—	—	5,632 15 0
5,175 4 0		—	—	5,175 4 0
6,221 3 0		—	—	6,221 3 0
7,903 14 0		—	—	7,903 14 0
8,454 8 0		—	—	8,454 8 0
9,115 2 0		—	—	9,115 2 0
9,650 7 0		—	—	9,650 7 0
9,034 1 0		—	—	9,034 1 0
10,891 2 0		—	—	10,891 2 0
10,970 0 0		—	—	10,970 0 0
ENGLAND.	SCOTLAND.			
£ s. d.	£ s. d.			
11,294 0 0	187 10 0	—	—	11,481 10 0
11,150 0 0	225 0 0	—	—	11,375 0 0
11,015 0 0	270 0 0	—	—	11,285 0 0
11,265 5 0	262 10 0	—	—	11,527 15 0
12,066 0 0	255 0 0	—	—	12,321 0 0
18,454 0 0	487 0 0	—	—	18,941 0 0
14,730 0 0	315 0 0	—	—	15,045 0 0
14,815 0 0	330 0 0	—	—	15,145 0 0
14,982 0 0	375 0 0	—	—	15,357 0 0
13,530 10 0	412 10 0	—	—	13,943 0 0
13,636 0 0	390 0 0	—	—	14,026 0 0
13,912 10 0	457 10 0	—	—	14,370 0 0
14,070 0 0	536 0 0	—	—	14,606 0 0
14,557 10 0	555 0 0	—	—	15,112 10 0
14,220 0 0	585 0 0	—	—	14,805 0 0
14,752 10 0	667 10 0	—	—	15,420 0 0
14,999 10 0	720 0 0	—	—	15,719 10 0
15,085 5 0	892 10 0	—	—	15,977 15 0
15,397 10 0	967 10 0	—	—	16,365 0 0
		Commenced 10th October 1842.		
		£ s. d.		
15,325 0 0	997 10 0	2,805 0 0		19,327 10 0
15,705 0 0	1,080 0 0	4,597 10 0		21,382 10 0
16,012 10 0	1,185 0 0	4,522 10 0		21,720 0 0
15,915 0 0	1,297 10 0	4,132 10 0		21,345 0 0
15,712 10 0	1,237 0 0	4,177 10 0		21,127 0 0
15,585 0 0	1,050 0 0	3,157 10 0	Dublin, 15*l.*	19,792 10 0
15,389 10 0	975 0 0	3,862 10 0	Elsewhere, 7*l.* 10*s.*	20,227 0 0
14,987 10 0	1,020 0 0	3,772 10 0		19,430 0 0
15,382 10 0	1,095 0 0	3,522 10 0		20,180 0 0
15,282 10 0	1,305 0 0	4,612 10 0		21,900 0 0
16,260 0 0	1,260 0 0	4,215 0 0		21,705 0 0
16,095 0 0	1,185 0 0	4,185 0 0		22,065 0 0

(*continued.*)

PAWNBROKERS' LICENCES.

Amount and Rate of Duty in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 18
continued.

Years ended 31st March.	ENGLAND.		SCOTLAND.		IRELAND.		UNI KING
	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount
	£ s. d.		£ s. d.		£ s. d.		£
1855	16,882 10 0		1,162 10 0		3,705 0 0		21,750
1856	17,100 0 0		1,162 10 0		3,652 10 0		21,915
1857	18,202 10 0		2,715 0 0		4,057 10 0		24,975
1858	18,510 0 0		2,152 10 0		3,945 0 0		24,607
1859	18,997 10 0		2,002 10 0		4,095 0 0		25,095
1860	19,635 0 0		1,980 0 0		4,327 10 0		25,942
1861	20,265 0 0		1,987 10 0		4,260 0 0		26,512
1862	20,835 0 0		2,025 0 0		4,200 0 0		27,060
1863	21,420 0 0	London 15*l.* Elsewhere 7*l.* 10*s.*	2,115 0 0	7*l.* 10*s.*	4,230 0 0	7*l.* 10*s.*	27,765
1864	22,732 10 0		2,287 10 0		4,252 10 0		29,272
	These Licences were transferred from Stamps to Excise by 27 & 28 Vict. c. 56.						
	Number granted.	Amount.	Number granted.	Amount.	Number granted.	Amount.	Number granted.
		£ s.		£ s.		£ s.	
1865	2,699	23,632 10	327	2,452 10	619	4,642 10	3,645
1866	2,764	24,135 0	336	2,520 0	624	4,680 0	3,724
1867	2,850	24,892 10	337	2,527 10	625	4,687 10	3,812
1868	2,906	25,447 10	332	2,490 0	637	4,777 10	3,875
1869	2,951	25,815 0	332	2,490 0	635	4,762 10	3,918

PLATE DEALERS' LICENCES.

AMOUNT and RATE of DUTY in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869.

ENGLAND.			SCOTLAND.			IRELAND.			UNITED KINGDOM.
Amount of Duty.		Rate of Duty.	Amount of Duty.		Rate of Duty.	Amount of Duty.		Rate of Duty.	Amount of Duty.
£	s. d.		£	s. d.		£	s. d.		£ s. d.
,881	0 8	£2.	282	0 0		—			9,163 0 8
.421	3 11		219	0 0		—			8,640 3 11
,984	1 11		210	0 0		—			8,194 1 11
,862	2 6		218	0 0		—			8,080 2 6
,918	6 5		156	0 0		—			8,074 6 5
,089	19 0		218	0 0		—			8,307 19 0
,918	12 8		180	0 0		—			8,098 12 8
.010	15 3		196	0 0		—			8,206 15 3
.964	4 7		198	0 0		—			8,162 4 7
,061	4 5	To sell 2 dwts. and under 2 oz. of Gold, or 5 dwts. and	212	0 0		—			8,273 4 5
,133	6 6		200	0 0		—			8,333 6 6
,140	0 11	under 30 oz. of Silver, £2.	196	0 0		—			8,336 0 11
.106	17 3	To sell 2 oz. of Gold, or 30 oz.	188	0 0		—			8,294 17 3
.175	15 2	of Silver and upwards, £5.	182	0 0		—			8,357 15 2
,935	10 9		186	0 0		—			8,121 10 9
,949	12 5		168	0 0		—			8,117 12 5
,824	9 11		186	0 0		—			8,010 9 11
,262	4 5		198	0 0		—			8,460 4 5
.493	7 9		219	0 0		—			8,712 7 9
.099	13 6		253	0 0		—			8,352 13 6
.395	11 7		275	0 0		—			8,670 11 7
		To sell 2 dwts. and under 2 oz. of Gold, or 5 dwts. and							
,595	10 11	under 30 oz. of Silver, £2 2s.	277	0 0		—			7,872 10 11
,192	12 4	To sell 2 oz. of Gold, or 30 oz. of Silver and upwards, £5 5s.	261	0 0		—			8,453 12 4
		To sell 2 dwts. and under 2 oz. of Gold, or 5 dwts. and							
,676	5 4	under 30 oz. of Silver, £2 4s.	227	0 0		—			7,903 5 4
		To sell 2 oz. of Gold, or 30 oz. of Silver and upwards, £5 10s.							
,474	2 3		233	0 0	Same Rates as in England.	—			7,707 2 3
,726	18 11		222	0 0		—			7,948 18 11
,326	11 5		212	0 0		—			7,538 11 5
						Commenced 25th March 1785.			
.287	15 8		215	0 0		102	0 0		7,604 15 8
.285	19 1		234	10 0		103	0 0		7,623 9 1
,226	7 0		248	8 0		116	0 0		8,590 15 0
,273	19 7		254	3 0		103	0 0		8,631 2 7
,347	5 4		247	5 0		110	0 0		8,704 10 4
,025	16 7		276	0 0		113	0 0		9,014 16 7
,954	12 9		308	4 0		103	0 0		9,365 16 9
,796	17 0		279	9 0		101	0 0		9,177 6 0
,602	18 8		227	14 0		96	0 0		8,926 12 8
,709	10 5		254	3 0		78	0 0		9,041 13 5
,999	19 6	To sell 2 dwts. and under 2	277	3 0		86	0 0	£1.	9,363 2 6
,759	18 0	oz. of Gold, or 5 dwts. and	325	9 0		97	0 0		9,182 7 0
,886	1 10	under 30 oz. of Silver,	263	7 0		84	0 0		9,233 8 10
,069	6 7	£2 6s.	274	17 0		89	0 0		9,433 3 7
,488	15 2	To sell 2 oz. of Gold, or 30 oz.	336	19 0		85	0 0		9,810 14 2
,217	17 3	of Silver and upwards,	307	1 0		90	0 0		9,614 18 3
,667	10 0	£5 15s.	316	5 0		96	0 0		10,079 15 0
,893	14 5		325	9 0		111	0 0		10,330 3 5
,865	17 0		371	3 0		112	0 0		10,349 0 0
,166	0 0		388	14 0		132	3 4		10,686 17 4
,246	10 0		456	11 0				£2.	10,703 1 0
,405	4 0		484	3 0					10,889 7 0
								In the City of Dublin, and in any City or Town in Ireland sending one or more Members to Parliament, £5.	11,288 8 0
,814	12 0		473	16 0					11,669 1 0
,126	5 0		542	16 0					12,117 11 0
,525	6 0		592	5 0					12,624 14 0
,874	18 0		749	16 0		No Account.		In any other part of Ireland. £2.	12,410 17 0
,807	2 0		603	15 0					
								In the City of Dublin, &c., &c., £5 5s.	12,416 11 0
,824	6 0		592	5 0					12,119 17 0
,432	4 0		587	13 0				In any other part of Ireland, £2 2s.	12,079 13 0
,433	6 0		646	6 0					

England & Scotland only.

(*continued.*)

PLATE DEALERS' LICENCES.

Amount and Rate of Duty in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 18
continued.

Years.	ENGLAND. Amount of Duty.	ENGLAND. Rate of Duty.	SCOTLAND. Amount of Duty.	SCOTLAND. Rate of Duty.	IRELAND. Amount of Duty.	IRELAND. Rate of Duty.	UNITED KINGDOM. Amount of
	£ s. d.		£ s. d.		£ s. d.		£ s. d.
1815	19,604 1 0	To sell 2 dwts. and under 2 oz. of Gold, or 5 dwts. and under 30 oz. of Silver, £4 12*s.*	1,202 0 0		374 10 6		21,180 11
1816	18,007 16 0		851 0 0		420 17 6		19,279 13
1817	18,126 6 0		862 10 0		367 8 3		19,356 4
1818	18,457 10 0		812 18 0		369 13 9		19,640 1
1819	17,963 0 0		662 8 0		374 16 1		19,000 4
1820	18,011 6 0		648 12 0		285 15 11		18,945 13
1821	17,712 16 0	To sell 2 oz. of Gold, or 30 oz. of Silver and upwards, £11 10*s.*	542 16 0		245 8 3		18,501 0
1822	17,871 0 0		519 16 0		274 8 5		18,665 4
1823	18,379 6 0		487 12 0		271 11 6		19,138 9
1824	18,425 6 0		602 12 0		233 15 1	In the City of Dublin, and in any City or Town in Ireland, sending one or more Members to Parliament, £5 5*s.* In any other part of Ireland, £2. 2*s.*	19,261 13
1825	18,225 0 0		600 12 0		No Account.		18,825 12
1826	14,448 0 0		574 0 0				15,022 0
1827	14,307 0 0		869 0 0				15,176 0
1828	15,771 0 0		913 0 0				16,684 0
1829	16,349 5 0		922 0 0				17,271 5
1830	16,199 2 0		915 8 0				17,114 10
1831	17,005 4 0		1,047 13 0				18,052 17
1832	14,462 10 0		1,013 3 0		555 17 6		16,031 10
1833	14,408 3 0		1,075 4 0		476 4 0		15,959 11
1834	14,416 8 0		1,064 18 0		383 10 0		15,864 16
1835	14,443 5 0		1,102 17 0		533 14 0		16,079 16
1836	14,502 12 0		1,298 7 0		569 8 0		16,370 7
1837	14,119 16 0		1,236 5 0		439 19 9		15,796 0
1838	14,619 6 0		1,214 8 0		321 1 6		16,154 15
1839	14,621 12 0		1,262 14 0		323 8 0		16,207 14
1840	14,649 11 0		1,376 11 0		330 10 0		16,356 12
1841	14,550 0 0		1,420 5 0		301 2 0		16,271 7
1842	14,257 17 0		1,343 4 0	Same as England.	385 0 0		15,986 1
1843	14,291 14 0		1,432 18 0		1,729 1 3		17,453 13
1844	14,630 6 0		1,495 0 0		1,637 18 3		17,763 4
1845	14,240 12 0		1,490 8 0		1,598 5 0		17,329 5
1846	14,024 3 0		1,489 5 0		1,385 0 6		16,898 8
1847	13,808 0 0	To sell 2 dwts. and under 2 oz. of Gold, or 5 dwts. and under 30 oz. of Silver, £2 6*s.*	1,524 18 0		1,248 18 0		16,581 16
1848	13,922 13 0		1,443 5 0		1,204 13 6		16,570 11
1849	13,981 9 0		1,486 19 0		1,100 5 3		16,568 13
1850	14,635 2 0		1,623 16 0		1,173 0 0		17,431 18
1851	14,780 15 0		1,616 18 0		1,302 19 5		17,700 12
1852	14,843 5 0		1,578 19 0		1,148 9 6		17,570 13
1853	15,091 9 0	To sell 2 oz. of Gold, or 30 oz. of Silver and upwards, £5 15*s.*	1,582 8 0		1,078 2 6		17,751 19
Years ended 31st March.							
1855	15,087 16 0		1,635 6 0		557 15 0		17,280 17
1856	15,460 12 0		1,749 3 0		507 3 0		17,716 18
1857	16,098 17 0		2,232 3 0		573 17 0	Same as England.	18,904 17
1858	16,341 10 0		2,140 3 0		609 10 0		19,091 3
1859	16,992 8 0		2,167 15 0		855 12 0		20,015 15
1860	17,431 14 0		2,195 7 0		797 10 6		20,424 11
1861	17,925 1 0		2,228 14 0		703 4 6		20,856 19
1862	18,720 17 0		2,398 18 0		552 5 9		21,672 0
1863	18,533 8 0		2,469 1 0		788 18 0		21,791 7
1864	19,441 18 0		2,611 13 0		754 19 6		22,808 10

These Licences were transferred from Stamps to Excise by 27 & 28 Vict. c. 56.

	Number granted.	Amount. £ s. d.	Number granted.	Amount. £ s. d.	Number granted.	Amount. £ s. d.	Number granted.	A
1865	6,795	20,903 11 0	964	2,831 6 0	388	1,106 6 0	8,147	24,8
1866	7,161	21,924 15 0	990	2,877 6 0	378	1,014 6 0	8,529	25,8
1867	7,316	22,429 12 0	1,027	2,986 11 0	363	959 2 0	8,706	26,3
1868	7,642	24,220 3 0	1,111	3,364 12 3	109	1,268 9 0	8,862	28,8
1869	7,843	25,042 2 3	1,151	3,478 9 3	527	2,065 8 0	9,521	30,5

The Amounts for the years ended 31st March 1868 and 1869 include Duty on Licences granted for periods less than a year.

ICE MAKERS AND MAKERS AND SELLERS OF PLAYING CARDS LICENCES.

OUNT and RATE of DUTY in each Year from the IMPOSITION of the DUTY to the Year 1868, ended 31st March 1869.

CARD AND DICE MAKERS LICENCES.

ENGLAND.			SCOTLAND.			IRELAND.			UNITED KINGDOM.	
Number.	Amount.	Rate of Duty.	Number.	Amount.	Rate of Duty.	Number.	Amount.	Rate of Duty.	Number.	Amount.
	£ s. d.						£ s. d.			£ s. d.
12	3 0 0		—	—		—	—		12	3 0 0
16	4 0 0		—	—		—	—		16	4 0 0
16	4 0 0		—	—		—	—		16	4 0 0
14	3 10 0		—	—		—	—		14	3 10 0
15	3 15 0		—	—		—	—		15	3 15 0
19	4 15 0		—	—		1	0 5 0		20	5 0 0
16	4 0 0		—	—		—	—		16	4 0 0
14	3 10 0		—	—		—	—		14	3 10 0
17	4 5 0		—	—		—	—		17	4 5 0
16	4 0 0		—	—		—	—		16	4 0 0
15	3 15 0		—	—		—	—		15	3 15 0
19	4 15 0		—	—		—	—		19	4 15 0
14	3 10 0		—	—		—	—		14	3 10 0
14	3 10 0		—	—		—	—		14	3 10 0
12	3 0 0		—	—		—	—		12	3 0 0
10	2 10 0		—	—		—	—		10	2 10 0
7	1 15 0		—	—		—	—		7	1 15 0
8	2 0 0		—	—		—	—		8	2 0 0
7	1 15 0	5s.	—	—	Same as in ENGLAND.	—	—	Same as in ENGLAND.	7	1 15 0
9	2 5 0		—	—		—	—		9	2 5 0
13	3 5 0		—	—		—	—		13	3 5 0
11	2 15 0		—	—		—	—		11	2 15 0
11	2 15 0		—	—		—	—		11	2 15 0
10	2 10 0		—	—		—	—		10	2 10 0
9	2 5 0		—	—		—	—		9	2 5 0
12	3 0 0		—	—		—	—		12	3 0 0
12	3 0 0		—	—		—	—		12	3 0 0
13	3 5 0		—	—		—	—		13	3 5 0
8	2 0 0		—	—		—	—		8	2 0 0
10	2 10 0		—	—		—	—		10	2 10 0
10	2 10 0		—	—		—	—		10	2 10 0
8	2 0 0		—	—		—	—		8	2 0 0
8	2 0 0		—	—		—	—		8	2 0 0
7	1 15 0		—	—		—	—		7	1 15 0
5	1 5 0		—	—		—	—		5	1 5 0

MAKERS AND SELLERS OF PLAYING CARDS LICENCES.

Makers.	Sellers.				Makers.	Sellers.	£ s. d.		Makers.	Sellers.			Makers.	Sellers.		
15	5,235	669	7	6	—	660	82 10 0	Same as in ENGLAND.	1	420	53	10 0	Same as in ENGLAND.	16	6,315	805 7 6
14	5,363	684	7	6	—	715	89 7 6		2	373	48	12 6		16	6,451	822 7 6
15	5,883	750	7	6	—	798	99 15 0		1	582	73	15 0		16	7,263	923 17 6
11	6,278	795	15	0	—	848	106 0 0		1	634	80	5 0		12	7,760	982 0 0
15	6,630	843	15	0	—	897	112 2 6		1	668	84	10 0		16	8,195	1,040 7 6
15	6,927	880	17	6	—	923	115 7 6		1	679	85	17 6		16	8,529	1,082 2 6
13	7,117	902	12	6	—	950	118 15 0		1	681	86	2 6		14	8,748	1,107 10 0

Maker (and seller) 1*l.* Seller (not being maker), 2*s.* 6*d.*

These Licences were transferred from Stamps to Excise by 27 & 28 Vict. c. 56.

SOAP MAKERS' LICENCES.

An ACCOUNT of the Number of LICENCES issued, the Amount of Duty, and Rate of Duty in each Year since the Imposition thereof to the Year 1868, ended 31st March 1869.

YEAR.	ENGLAND.			SCOTLAND.			IRELAND.			UNITED KI	
	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	A
(Commenced 10 Sept. 1784.)		£			£		Soap and Candle Makers.	£ s.	Soap and Candle Makers.		
1785	918	1,836		53	106					971	
1786	852	1,704		63	126					915	
1787	797	1,594		64	128					861	
1788	775	1,550		66	132					841	
1789	754	1,508		65	130					819	
1790	714	1,428		58	116					772	
1791	711	1,422		54	108					765	
1792	687	1,374		52	104					739	
1793	664	1,328		46	92					710	
1794	640	1,280		44	88					684	
1795	635	1,270		42	84		No Account.		£1	677	
1796	620	1,240		40	80					660	
1797	608	1,216		47	94					655	
1798	584	1,168		43	86					625	
1799	607	1,214		52	104					659	
1800	604	1,208		48	96					652	
1801	570	1,140	£2	54	108					624	
1802	571	1,142		50	100					621	
1803	547	1,094		50	100					597	
1804	509	1,018		No Account.						509	
1805	500	1,000		53	106				In Cities or Towns sending Members to Parliament. / Other Places.	553	
1806	484	968		52	104				£4 / £2	536	
1807	471	942		49	98					520	
1808	473	946		51	102					524	
1809	474	948		44	88		During these years Soap and Candle Licences were issued at the Stamp Office.			518	
1810	465	930		45	90					510	
1811	475	950		47	94					522	
1812	448	896		38	76					486	
1813	424	848		37	74					461	
1814	425	850		43	86					468	
1815	408	1,014	£2–£4	39	78			1,877 8	£4 4s. / £2 2s.	447	
1816	375	1,500		40	160			2,463 6		415	
1817	372	1,488		38	152			2,072 14		410	
1818	369	1,476		34	136			1,881 12		403	
1819	354	1,416		45	180			2,045 8		399	
1820	353	1,412		45	180			1,988 14		398	
1821	324	1,296		39	156			2,165 2		363	
1822	308	1,232		36	144			2,110 10		344	
1823	315	1,260	£4	32	128			2,215 10		347	
1824	311	1,244		37	148		No Account.			348	
1825	276	1,104		31	124		Soap Makers. 41	152 16	Soap Makers.	348	
1826	267	1,235		35	147		304	1,543 0		606	
1827	266	1,097		36	146		306	1,245 0	As in ENGLAND.	608	
1828	266	1,096		33	137		326	1,331 0		625	
1829	253	1,031		34	138		298	1,225 0		585	
1830	239	987		29	116		278	1,133 0		546	

Same as in ENGLAND.

No Account of the number of Licences.

GREAT BRITAIN only.

GREAT BRITAIN only.

SOAP MAKERS' LICENCES.

: of the Number of Licences issued, the Amount of Duty, and Rate of Duty, in each Year, from the Imposition thereof to the Year 1868, ended 31st March 1869—*continued.*

ENGLAND.			SCOTLAND.			IRELAND.			UNITED KINGDOM.	
Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.
	£ s.			£ s.			£ s.			£ s.
250	1,024 0		26	108 0		256	1,035 0		532	2,167 0
251	1,067 0		27	110 0		237	974 0		515	2,151 0
249	1,025 0		27	109 0		224	900 0		500	2,034 0
239	992 0		28	116 0		204	847 0		471	1,955 0
222	906 0	£4	24	99 0		204	824 0		450	1,829 0
199	816 0		21	87 0		210	862 0		430	1,765 0
199	810 0		21	84 0		182	742 0		402	1,636 0
212	867 0		19	76 0		180	740 0		411	1,683 0
176	722 0		19	76 0		183	739 0		378	1,537 0
185	797 11	£4—£4 4*s.*	19	79 16		179	777 7		383	1,654 14
168	721 7		17	71 8		177	752 17		362	1,545 12
160	690 18		19	79 16		178	758 2		357	1,528 16
161	688 16		18	75 12		179	785 8		358	1,549 16
164	733 19		19	85 1		179	770 14		362	1,589 14
163	701 8		21	95 11		181	779 2		365	1,576 1
152	647 17		22	96 12		171	727 13		345	1,472 2
147	642 12		19	82 19		150	637 7		316	1,362 18
144	627 18		20	85 1	Same as in England.	148	632 3	Same as in England.	312	1,345 2
152	673 1		23	98 14		153	664 13		328	1,436 8
156	676 4		25	107 2		148	632 2		329	1,415 8
152	659 8		24	100 16		141	598 10		317	1,358 14
152	665 14		21	88 4		143	611 2		316	1,365 0
166	728 14		21	96 12		130	567 0		317	1,392 6
182	795 18	£4 4*s.*	25	108 3		132	560 14		339	1,464 15
180	780 3		24	101 17		130	553 7		334	1,435 7
177	777 0		22	92 8		134	569 2		334	1,438 10
188	819 0		22	100 16		126	531 6		337	1,451 2
183	802 4		25	111 6		122	520 16		330	1,434 6
178	781 4		26	109 4		122	516 12		326	1,407 0
185	813 15		22	95 11		119	500 17		321	1,410 3
180	793 16		22	95 11		114	485 2		316	1,374 9
186	820 1		26	111 6		114	485 2		326	1,416 9
182	808 10		25	105 0		108	458 17		315	1,372 7
179	780 3		23	101 17		100	423 3		302	1,305 3
174	765 9		24	100 16		96	404 5		294	1,270 10
180	808 10		22	92 8		89	373 16		291	1,274 14
190	840 0		23	96 12		86	370 13		299	1,307 5
201	883 1		24	100 16		83	348 12		308	1,332 9

The "Amount of Duty" includes the Duty on Licences granted for periods less than a Year.

TEA AND COFFEE DEALERS' LICENCES.

AN ACCOUNT of the NUMBER OF LICENCES issued, the AMOUNT OF DUTY, and RATE

YEAR.	ENGLAND.			SCOTLAND.		
	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	
		£ s. d.			£ s. d.	
Commenced July 5, 1780.						
1781	35,572	8,905 18 9	5*s.*	1,172	293 0 0	
1782	33,176	8,708 11 6	5*s.* 3*d.*	893	234 8 3	
1783	32,754	8,692 19 9		1,034	284 7 0	
1784	34,076	9,369 2 3		956	262 18 0	
1785	37,478	10,305 11 6		1,252	344 6 0	
1786	41,078	11,296 4 9		1,845	507 7 6	
1787	43,460	11,951 9 0		2,304	633 12 0	
1788	48,263	13,272 6 6		2,360	649 0 0	
1789	47,123	12,958 16 6		2,671	734 10 6	
1790	48,213	13,258 11 6		2,982	820 1 0	
1791	50,989	14,026 2 0		3,491	960 0 6	
1792	50,353	13,849 5 6		3,874	1,065 7 0	
1793	52,608	14,467 4 0		3,848	1,058 4 0	
1794	52,292	14,380 6 0		3,860	1,061 10 0	
1795	52,881	14,542 5 6		3,828	1,052 14 0	
1796	52,955	14,562 12 6		4,566	1,255 13 0	
1797	53,700	14,767 10 0		4,839	1,330 14 6	
1798	53,783	14,790 6 6	5*s.* 6*d.*	4,627	1,272 8 6	
1799	54,382	14,955 1 0		4,706	1,294 3 0	
1800	54,964	15,115 2 0		4,899	1,347 4 6	
1801	56,248	15,468 4 0		5,817	1,599 13 6	
1802	56,934	15,656 17 0		5,482	1,507 11 0	
1803	58,343	16,044 6 6		6,348	1,745 14 0	Same E
1804	57,461	15,801 15 6		No Account.	—	
1805	58,248	16,018 4 0		6,080	1,672 0 0	
1806	58,091	15,957 0 6		6,339	1,743 4 6	
1807	58,865	16,187 17 6		6,674	1,835 7 0	
1808	59,737	16,427 13 6		6,905	1,898 17 6	
1809	60,097	16,526 13 6		7,003	1,925 16 6	
1810	61,080	16,797 0 0		7,006	1,926 13 0	
1811	62,496	17,186 8 0		8,183	2,250 6 6	
1812	62,753	17,257 1 6		8,186	2,251 3 0	
1813	63,915	17,576 12 6		8,529	2,345 9 6	
1814	63,412	17,438 6 0		8,618	2,369 19 0	
1815	62,848	22,073 8 6	5*s.* 6*d.*—11*s.*	8,516	2,366 7 6	
1816	60,262	33,144 2 0		7,826	4,304 6 0	
1817	61,342	33,738 2 0		7,903	4,346 13 0	
1818	63,885	35,136 15 0		8,690	4,779 10 0	
1819	65,558	36,056 18 0		8,841	4,862 11 0	
1820	69,366	38,151 6 0		9,251	5,088 1 0	
1821	70,290	38,659 10 0	11*s.*	9,398	5,168 18 0	
1822	70,694	38,881 14 0		9,391	5,165 1 0	
1823	72,502	39,876 2 0		9,558	5,366 18 0	
1824	73,729	40,550 19 0		10,909	5,999 19 0	
1825	74,809	41,144 19 0		10,766	5,921 6 0	

- - TEA AND COFFEE DEALERS' LICENCES.

ear from the Imposition thereof to the Year 1868, ended 31st March 1869.

IRELAND.			UNITED KINGDOM.		
Amount of Duty.	Rate of Duty.		Number of Licences issued.	Amount of Duty.	Year.
£ s. d.				£ s. d.	
					Commenced July 5, 1780
			36,744	9,198 18 9	1781
			34,069	8,942 19 9	1782
			33,788	8,977 6 9	1783
			35,032	9,632 0 3	1784
			38,730	10,649 17 6	1785
			42,923	11,803 12 3	1786
			45,764	12,585 1 0	1787
			50,623	13,921 6 6	1788
		£ s.	49,794	13,693 7 0	1789
	In Corporate Towns -	1 0	51,195	14,078 12 6	1790
	In all other places -	0 10	54,480	14,986 2 6	1791
			54,227	14,914 12 6	1792
			56,456	15,525 8 0	1793
			56,152	15,441 16 0	1794
			56,709	15,594 19 6	1795
			57,521	15,818 5 6	1796
			58,539	16,098 4 6	1797
			58,410	16,062 15 0	1798
			59,088	16,249 4 0	1799
			59,863	16,462 6 6	1800
8,895 13 10			62,065	25,963 11 4	1801
10,351 7 8		£ s.	62,416	27,515 15 8	1802
10,245 4 8	In Cities and Corporate Towns - -	3 0	64,691	28,035 5 2	1803
10,718 13 1	In Market Towns -	2 0	57,461	26,520 8 7	1804
594 0 0	In all other Places -	1 0	64,328	18,284 4 0	1805
	In Cities and Corporate Towns -	3 0	64,430	17,700 5 0	1806
	In Market Towns and other Places - -	2 0	65,539	18,023 4 6	1807
			66,642	18,326 11 0	1808
			67,100	18,452 10 0	1809
			68,086	18,723 13 0	1810
			70,679	19,436 14 6	1811
			70,939	19,508 4 6	1812
			72,444	19,922 2 0	1813
			72,030	19,808 5 0	1814
17,128 13 0	In Cities, Towns, and		75,899	41,568 9 0	1815
19,720 1 0	Boroughs sending	£ s.	73,305	57,168 9 0	1816
16,601 11 0	Members to Parliament - - -	5 5	73,688	54,686 6 0	1817
17,654 14 0	In all other places -	3 3	77,303	57,570 19 0	1818
18,912 12 0			79,515	59,832 1 0	1819
19,502 14 0			83,885	62,742 1 0	1820
20,622 0 0			85,286	64,450 8 0	1821
22,034 5 0			85,890	66,081 0 0	1822
22,334 11 0			88,083	67,577 11 0	1823
22,333 3 5			90,997	68,884 1 5	1824
19,914 3 9			94,126	66,980 8 9	1825

Great Britain only. — Great Britain only. — Including the sale of Foreign Grapes, Foreign Currants, Raisins, and Figs.

(continued.)

TEA AND COFFEE DEALERS' LICENCES

An Account of the Number of Licences issued, the Amount

Year.	ENGLAND.			SCOTLAND.		
	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.
		£ s. d.			£ s. d.	
1826	72,525	46,716 17 3		11,239	6,567 19 3	
1827	73,665	42,563 8 0		11,924	6,885 17 3	
1828	74,947	43,352 4 9		12,737	7,328 15 0	
1829	75,506	43,633 3 0		13,137	7,591 2 0	
1830	75,540	43,745 15 3		13,472	7,776 14 6	
1831	75,670	43,755 16 0		13,532	7,798 17 3	
1832	75,823	43,847 2 0	11*s.*	13,381	7,688 17 3	
1833	76,832	44,340 17 3		13,442	7,724 12 3	
1834	78,278	45,153 18 0		13,423	7,697 7 9	
1835	80,047	46,169 15 0		13,582	7,778 4 9	
1836	81,031	46,656 10 9		13,522	7,738 4 6	
1837	81,259	46,819 8 9		13,516	7,760 10 0	
1838	82,106	47,346 12 3		13,505	7,745 7 6	
1839	82,794	47,701 15 6		13,611	7,851 7 9	
1840	81,342	48,936 17 10	11*s.* 11*s.* 6½*d.*	13,355	7,998 14 0	
1841	82,064	49,590 4 2		13,357	8,014 12 0	
1842	82,895	50,030 14 9		13,368	8,017 1 4	
1843	85,585	51,873 17 2		13,676	8,250 2 2	
1844	88,695	53,703 8 2		14,279	8,620 14 6	
1845	91,258	55,080 19 1		14,682	8,821 14 3	
1846	93,549	56,493 14 5		15,032	9,038 5 5	
1847	95,300	57,733 3 1		15,337	9,236 17 6	
1848	96,275	57,952 12 5		15,551	9,351 6 11	Same Eng
1849	98,587	59,259 0 4		15,957	9,601 17 11	
1850	100,984	60,572 12 10		16,397	9,837 7 9	
1851	102,708	61,539 7 10		16,588	9,922 5 3	
1852	104,891	62,885 9 8		16,675	9,959 7 5	
1853	106,168	63,337 12 9	11*s.* 6½*d.*	16,575	9,837 2 3	
Year ending 31st March						
1855	105,191	62,753 16 7		16,189	9,631 1 6	
1856	105,495	62,910 17 7		15,857	9,473 15 4	
1857	105,851	63,294 0 6		16,224	9,712 12 9	
1858	106,945	63,859 11 4		16,383	9,758 8 8	
1859	108,751	65,042 8 0		16,556	9,882 18 6	
1860	111,917	66,823 3 3		17,011	10,143 8 11	
1861	114,332	68,195 12 10		17,339	10,341 8 0	
1862	115,865	69,148 5 7		17,564	10,455 16 6	
1863	116,898	69,623 13 2		17,730	10,543 14 0	
1864	118,867	71,063 7 8		17,911	10,669 12 9	
1865	124,020	52,793 8 2		18,816	7,536 0 2	
1866	126,999	53,650 15 10	House rated at £8 or upwards, 11*s.* 6½*d.*	19,419	7,656 5 9	
1867	128,696	54,784 16 11		19,745	7,778 10 9	
1868	131,023	57,283 6 5	Rated under £8, 2*s.* 6*d.*	20,193	7,970 14 3	
1869	136,002	59,767 7 5		20,575	8,135 9 10	

NOTE.—The "Amount of Duty" includes th

TEA AND COFFEE DEALERS' LICENCES.

f Duty, in each Year, from the Imposition thereof to the Year 1868, ended 31st March 1869—*continued.*

IRELAND.		UNITED KINGDOM.		
Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Year.
£ s. d.			£ s. d.	
5,647 8 0		91,723	58,932 4 6	1826
5,290 3 6		94,681	54,739 8 9	1827
6,241 13 6		98,073	56,922 13 3	1828
6,629 3 0		99,737	57,853 8 0	1829
6,681 16 3		100,192	58,204 6 0	1830
6,628 9 3		100,412	58,183 2 6	1831
6,467 11 9		100,196	58,003 11 0	1832
6,643 3 6		101,579	58,708 13 0	1833
6,976 2 3		103,549	59,827 8 0	1834
7,350 12 3		106,069	61,298 12 0	1835
7,676 1 6		107,507	62,070 16 9	1836
7,632 4 3		107,743	62,212 3 0	1837
7,798 11 9		108,385	62,890 11 6	1838
5,530 2 3		105,391	61,083 5 6	1839
5,538 17 8		103,434	62,474 9 6	1840
5,504 5 7		104,194	63,109 1 9	1841
5,575 14 5		105,150	63,623 10 6	1842
5,835 7 2		108,562	65,959 6 6	1843
6,289 17 6		112,948	68,614 0 2	1844
7,911 2 3		118,133	71,813 15 7	1845
9,314 19 0	Same as in England. (Sale of Tea, Coffee, Chocolate, and Pepper).	123,038	74,846 18 10	1846
9,132 10 9		125,072	76,102 11 4	1847
8,572 11 6		125,788	75,876 10 10	1848
8,357 4 0		128,167	77,218 2 3	1849
8,634 12 5		131,454	79,044 13 0	1850
8,755 5 7		133,678	80,216 18 8	1851
9,149 1 11		136,496	81,993 19 0	1852
9,398 8 7		138,238	82,573 3 7	1853
				Year ending 31st March
9,748 17 11		137,306	82,133 16 0	1855
10,166 11 9		138,046	82,551 4 8	1856
10,603 19 7		139,490	83,610 12 10	1857
11,045 11 9		141,426	84,663 11 9	1858
11,621 18 2		144,386	86,547 4 8	1859
12,195 19 7		148,948	89,162 11 9	1860
12,804 18 1		152,733	91,341 18 11	1861
13,151 19 0		154,975	92,756 1 1	1862
13,023 13 6		156,188	93,191 0 8	1863
13,026 10 8		158,324	94,759 11 1	1864
7,775 17 9		165,572	68,105 6 1	1865
7,681 4 2		170,294	68,988 5 9	1866
7,933 1 5		173,709	70,496 9 1	1867
8,190 18 5		177,712	73,444 19 1	1868
8,343 2 10		184,237	76,246 0 1	1869

uted for periods less than a year.

TOBACCO LICENCES.

An Account of the Number of Licences issued, the Amount of Duty, and the R

Year.	ENGLAND. Number of Licences issued. Dealers.	Manufacturers.	Amount of Duty. £	s.	d.	Rates of Duty.	SCOTLAND. Number of Licences issued. Dealers.	Manufacturers.	Amount of Duty. £	s.
Commenced.										
1790	64,961	349	9,655	7	6		3,801	184	866	12
1791	65,911	313	10,426	7	6		3,736	176	843	2
1792	68,117	298	10,736	7	6		3,690	180	846	12
1793	69,531	281	10,903	0	0	Tobacco and Snuff Manufactures :	3,617	173	820	15
1794	69,928	277	10,874	10	0	£	3,513	151	763	17
1795	70,128	271	10,959	7	6	Quantity manufactured, not exceeding 20,000 lbs. - 2	3,452	144	752	2
1796	71,455	270	11,158	12	6	Exceeding 20,000 and not exceeding 30,000 lbs. - 3	3,580	150	812	0
1797	72,377	263	11,301	5	0	„ 30,000 „ 40,000 „ - 4	3,809	139	815	12
1798	73,396	253	11,375	10	0	„ 40,000 „ 50,000 „ - 5	3,511	134	773	5
1799	63,459	245	10,094	7	6	„ 50,000 „ 60,000 „ - 6	3,311	122	739	10
1800	76,783	288	11,901	10	0	„ 60,000 „ 70,000 „ - 7	3,536	115	727	10
1801	79,603	308	12,384	0	0	„ 70,000 „ 80,000 „ - 8	3,889	109	767	12
1802	81,658	313	12,588	2	6	„ 80,000 „ 90,000 „ - 9	4,246	173	980	7
1803	83,963	309	12,878	2	6	„ 90,000 „ 100,000 „ - 10	4,280	128	865	10
1804	85,447	297	13,073	2	6	„ 100,000 „ 120,000 „ - 12	No Account.		—	
1805	89,080	286	13,527	15	0	„ 120,000 „ 150,000 „ - 15	4,482	119	949	19
1806	90,103	276	13,651	10	0	„ 150,000 - - - - 20	4,855	122	950	10
1807	92,197	287	13,931	7	6	Beginners (with a surcharge according to quantity	4,988	125	964	5
1808	94,073	291	14,137	0	0	made) - - - - - - 2	5,175	124	985	0
1809	94,252	296	14,182	0	0	Dealers in the country - - - 2s. 6d.	5,233	131	1,022	17
1810	96,608	313	14,505	7	6	„ London - - - - 5s.	5,283	136	1,022	12
1811	99,206	330	14,932	5	0		6,419	149	1,219	0
1812	100,175	345	15,224	15	0		6,457	148	1,211	17
1813	101,433	346	15,362	7	6		6,676	158	1,270	7
1814	100,008	316	14,868	2	6		6,695	161	1,272	5
1815	97,822	310	17,722	15	0	Tobacco and Snuff Manufacturers : £ £ s. Quantity manufactured, not exceeds 20,000 lbs. 2 — 3 0 Exceeding 20,000 and not exceeds 30,000 lbs. 3 — 4 10 „ 30,000 „ 40,000 „ 4 — 6 0 „ 40,000 „ 50,000 „ 5 — 7 10 „ 50,000 „ 60,000 „ 6 — 9 0 „ 60,000 „ 70,000 „ 7 —10 10 „ 70,000 „ 80,000 „ 8 —12 0 „ 80,000 „ 90,000 „ 9 —13 10 „ 90,000 „ 100,000 „ 10 —15 0 „ 100,000 „ 120,000 „ 12 —18 0 „ 120,000 „ 150,000 „ 15 —22 10 „ 150,000 lbs. - - - 20 —30 0 Beginners (with a surcharge according to quantity made) - - - - 2 — 3 0 Dealers in the country - - 2s. 6d. — 5s. „ London - - - 5s. — 10s.	6,388	143	1,190	5
1816	94,538	328	27,563	5	0	Tobacco and Snuff Manufacturers : £ s. Quantity manufactured, not exceeding 20,000 lbs. 3 0 Exceeding 20,000 and not exceeding 30,000 lbs. - 4 10 „ 30,000 „ 40,000 „ - 6 0	5,743	181	2,155	0
1817	95,883	339	28,033	10	0	„ 40,000 „ 50,000 „ - 7 10	5,935	178	2,172	0
1818	98,841	341	28,792	5	0	„ 50,000 „ 60,000 „ - 9 0	6,662	173	2,349	10
1819	101,435	347	29,578	15	0	„ 60,000 „ 70,000 „ - 10 10	6,783	173	2,382	10
1820	103,549	331	29,987	5	0	„ 70,000 „ 80,000 „ - 12 0	7,059	178	2,490	5
1821	104,085	318	30,140	5	0	„ 80,000 „ 90,000 „ - 13 10	7,120	173	2,478	0
1822	103,992	287	29,876	10	0	„ 90,000 „ 100,000 „ - 15 0	7,206	163	2,469	5
1823	107,091	308	30,982	15	0	„ 100,000 „ 120,000 „ - 18 0	7,467	164	2,529	0
1824	109,150	297	31,498	15	0	„ 120,000 „ 150,000 „ - 22 10	8,571	159	2,824	5
1825	111,832	302	32,620	5	0	„ 150,000 lbs. - - - - 30 0 Beginners (with a surcharge according to quantity made) - - - - - - 3 0 Dealers in the country - - - - 5s. „ London - - - - 10s.	8,569	120	2,979	15
1826	109,649	306	35,505	2	6	Tobacco and Snuff Manufacturers : £ Quantity manufactured, not exceeding 20,000 lbs. - 5 Exceeding 20,000 and not exceeding 40,000 lbs. - 10 „ 40,000 „ 60,000 „ - 15	9,238	138	3,477	0
1827	111,868	297	32,472	11	3	„ 60,000 „ 80,000 „ - 20	10,127	156	3,760	0
1828	114,054	300	33,171	10	0	„ 80,000 „ 100,000 „ - 25	11,121	158	3,961	15
1829	115,291	285	33,315	6	3	„ 100,000 lbs. - - - - 30	11,714	156	4,132	10
1830	116,507	285	36,598	2	6	Beginners (with a surcharge according to quantity made) - - - - - - 5 Dealers - - - - - - 5s.	12,359	149	4,241	12

- - - TOBACCO LICENCES.

ch Year from the Imposition thereof to the Year 1868, ended 31st March 1869.

IRELAND.					UNITED KINGDOM.				
sued.	Amount of Duty.			Rates of Duty.	Number of Licences issued.		Amount of Duty.		Year.
anu-urers.					Dealers.	Manufacturers.			
	£	s.	d.				£	s. d.	Commenced.
	—			Manufacturers - - - £ 12	68,762	533	10,522	0 0	1790
	—			Wholesale Merchants, not being Importers - - - - 1	69,647	489	11,269	10 0	1791
	—				71,807	478	11,583	0 0	1792
	—				73,148	454	11,723	15 0	1793
	—				73,441	428	11,638	7 6	1794
it.	—				73,580	415	11,711	10 0	1795
	—			Manufacturers:	75,035	420	11,970	12 6	1796
	—			£	76,186	402	12,116	17 6	1797
	—			For one Table - - - 8	76,907	387	12,148	15 0	1798
	—			„ two Tables - - - 12	66,770	367	10,833	17 6	1799
	—			„ three „ - - - 16	80,319	403	12,629	0 0	1800
	3,159	13	9	„ four „ or more - - 20	83,492	417	16,311	6 3	1801
t of	3,072	18	6	Wholesale Merchants not being Importers 1	85,904	486	16,641	8 6	1802
ber	3,115	7	9		88,243	437	16,859	0 3	1803
ees.	2,916	6	2		85,447	297	15,989	8 8	1804
	138	3	1		93,562	405	14,615	17 6	1805
				Manufacturers, as above. £	94,958	398	14,602	0 0	1806
				Wholesale Merchants not being Importers 10	97,185	412	14,895	12 6	1807
se Years Tobacco and tences were issued at p Office.					99,248	415	15,122	0 0	1808
					99,485	427	15,204	17 6	1809
					101,891	449	15,528	0 0	1810
					105,625	479	16,151	5 0	1811
					106,632	493	16,436	12 6	1812
					108,109	504	16,632	15 0	1813
					106,703	477	16,140	7 6	1814
				Manufacturers:					
359	2,790	18	1	£ s.	104,210	812	21,703	18 1	1815
				For one Table - - - 8 8					
				„ two Tables - - - 12 12					
				„ three „ - - - 16 16					
				„ four „ or more - - 21 0					
				Wholesale Merchants not being Importers - - - - 10 10					
418	3,761	2	0		100,281	927	33,479	7 0	1816
374	3,498	12	0		101,819	891	33,704	2 0	1817
360	3,381	0	0		105,503	874	34,522	15 0	1818
358	3,345	9	0		108,218	878	35,306	14 0	1819
365	3,357	7	10		110,609	874	35,834	17 10	1820
335	3,010	7	0		111,206	826	35,628	12 0	1821
321	2,954	3	6		111,199	771	35,299	18 6	1822
304	2,790	18	0		114,558	776	36,302	13 0	1823
301	2,838	3	0		117,721	757	37,161	3 0	1824
312	3,317	14	7		122,460	734	38,917	14 7	1825
				Same as in England.					
322	4,992	6	3		127,209	766	43,974	8 9	1826
321	4,353	8	9		130,596	774	40,586	0 0	1827
300	4,605	15	0		134,745	758	41,738	18 9	1828
290	4,730	2	6		137,211	731	42,177	18 9	1829
283	4,746	6	3		139,215	717	45,586	1 3	1830

TOBACCO LICENCES.

An Account of the Number of Licences issued, the Amount of Duty, and

Year.	ENGLAND. Number of Licences issued.		Amount of Duty.			Rates of Duty.	SCOTLAND Number of Licences issued.		Amount Duty
	Dealers.	Manufacturers.	£	s.	d.		Dealers.	Manufacturers.	£
1831	138,207	289	40,181	5	0		12,636	146	4,324
1832	140,603	290	40,344	13	9	Tobacco and Snuff Manufacturers: lbs. £ Quantity manufactured not exceeding 20,000 - 5	12,776	145	4,342
1833	143,778	295	41,119	1	3	Exceeding 20,000 and not exceeding 40,000 - 10	12,791	146	4,339
1834	147,751	288	42,141	5	0	„ 40,000 „ 60,000 - 15	12,913	141	4,322
1835	150,908	283	42,959	10	0	„ 60,000 „ 80,000 - 20 „ 80,000 „ 100,000 - 25	13,113	129	4,333 1
1836	154,557	274	43,946	7	6	„ 100,000 - - - 30	13,065	138	4,377 1
1837	156,271	280	44,443	7	0	Beginners (with a surcharge according to quantity made) - - - - - 5	13,128	136	4,391 1
1838	158,855	293	45,577	16	3	Dealers - - - - - - 5s.	13,448	130	4,456
1839	158,386	309	45,256	10	0		13,432	130	4,443
1840	158,684	321	47,552	13	10	Tobacco and Snuff Manufacturers: lbs. £ £ s. Quantity manufactured not exceeding 20,000 - 5—5 5 Exceeding 20,000 and not exceeding 40,000 - 10–10 10 „ 40,000 „ 60,000 - 15–15 15 „ 60,000 „ 80,000 - 20–21 0 „ 80,000 „ 100,000 - 25–26 5 „ 100,000 - - - 30–31 10 Beginners (with a surcharge according to quantity made) - - - - 5– 5 5 Dealers - - - - - 5s.–5s. 3d.	13,442	123	4,595 1
1841	158,344	319	47,133	2	8		13,661	133	4,669 1
1842	158,623	338	47,221	19	7		13,717	127	4,647 1
1843	160,741	386	48,196	7	7		13,909	136	4,750 1
1844	164,176	367	49,198	18	7		14,568	132	4,939 1
1845	168,137	371	50,358	0	0		15,163	133	5,083 1
1846	172,349	344	51,300	11	5		15,642	142	5,245 1
1847	174,822	351	52,199	12	8		16,006	143	5,409 1
1848	176,606	336	52,408	1	2		16,298	139	5,464 1
1849	180,091	352	53,347	10	11		16,756	138	5,604
1850	183,767	358	54,562	9	3		17,210	128	5,693 1
1851	186,607	363	55,284	5	5		17,237	132	5,674 1
1852	191,302	342	56,564	4	5		17,504	126	5,730 1
1853	195,329	327	57,416	13	9	Tobacco and Snuff Manufacturers: lbs. £ s. Quantity manufactured not exceeding 20,000 - 5 5 Exceeding 20,000 and not exceeding 40,000 - 10 10 „ 40,000 „ 60,000 - 15 15 „ 60,000 „ 80,000 - 21 0 „ 80,000 „ 100,000 - 26 5 „ 100,000 - - - 31 10 Beginners (with a surcharge according to quantity made) - - - - 5 5 Dealers - - - - 5s. 3d.	17,537	126	5,709 1
Year ended 31st Mar.									
1855	196,045	322	57,544	2	8		17,113	130	5,632
1856	196,514	306	57,670	17	1		16,947	135	5,633 1
1857	198,587	300	58,211	8	2		17,303	134	5,748 1
1858	199,930	306	58,608	4	10		17,314	129	5,703
1859	202,577	317	59,347	18	0		17,279	124	5,668 1
1860	206,892	316	60,503	4	7		17,720	125	5,830
1861	210,851	322	61,707	18	2		18,159	124	5,954 1
1862	213,203	315	62,255	4	8		18,341	123	5,979 1
1863	215,038	314	62,825	11	4		18,277	117	5,939
1864	218,836	330	69,946	4	2	Dealers.—Occasional Licences not exceeding 3 days, 4d. per day. Commenced, 13th May 1864.	18,466	115	6,107
1865	222,881	331	65,082	2	0		18,962	116	6,059
1866	227,551	343	66,470	11	10		19,425	114	6,337 1
1867	231,502	350	67,676	8	2		19,732	114	6,443
1868	234,542	362	68,726	8	10		20,252	118	6,630 1
1869	237,100	382	69,762	11	4		20,821	115	6,779

Note.—The "Amount of Duty" includes the Duty on Licences granted for periods less than a

- - - - TOBACCO LICENCES.

each Year, from the Imposition thereof, to the Year 1868, ended 31st March 1869—*continued.*

IRELAND.			UNITED KINGDOM.			
r of ssued.	Amount of Duty.	Rates of Duty.	Number of Licences issued.		Amount of Duty.	Year.
Manu-facturers.			Dealers.	Manu-facturers.		
	£ s. d.				£ s. d.	
298	4,834 16 3		161,289	733	49,340 8 9	1831
304	4,987 5 0		164,063	739	49,674 2 6	1832
302	5,155 13 9		167,785	743	50,614 1 3	1833
291	5,285 3 9		172,300	720	51,748 8 9	1834
263	5,317 1 3		176,370	675	52,610 6 3	1835
246	5,510 11 3		180,664	658	53,834 8 9	1836
230	5,470 13 9		182,496	646	54,305 19 6	1837
231	5,760 16 3		185,713	654	55,794 12 6	1838
227	5,743 13 9		185,756	666	55,443 6 3	1839
242	5,990 1 0		185,541	686	58,138 9 7	1840
244	5,856 3 6		185,131	696	57,658 18 8	1841
225	5,716 6 8		185,378	690	57,585 17 6	1842
210	5,769 7 1		188,185	732	58,716 9 2	1843
205	6,117 4 8		193,323	704	60,255 19 0	1844
206	6,521 3 1		199,040	710	61,962 18 6	1845
197	6,804 17 1		204,745	683	63,351 1 9	1846
175	6,215 18 8	Same as in England.	206,242	669	63,825 5 11	1847
167	5,832 0 7		207,537	642	63,704 15 5	1848
161	5,619 15 11		210,922	651	64,571 15 7	1849
159	5,577 15 11		215,437	645	65,833 16 4	1850
146	5,531 5 4		218,286	641	66,490 9 2	1851
144	5,650 10 2		223,704	612	67,945 9 11	1852
145	5,729 14 4		228,357	598	68,856 4 9	1853
						Year ended 31st Mar.
136	5,863 1 4		229,153	588	69,039 8 0	1855
133	6,160 4 4		230,222	574	69,464 16 11	1856
130	6,454 18 10		233,539	564	70,415 4 7	1857
130	6,576 8 3		235,535	565	70,887 14 7	1858
129	6,797 12 8		239,074	570	71,814 7 0	1859
129	7,124 12 10		244,767	570	73,458 5 2	1860
127	7,339 10 0		250,215	573	75,002 1 9	1861
125	7,479 17 5		253,366	563	75,714 13 1	1862
115	7,339 7 4		254,994	546	76,104 5 2	1863
108	7,761 13 3		258,876	553	83,815 6 6	1864
108	7,405 2 6		263,909	555	78,546 14 2	1865
106	7,618 5 6		269,819	563	80,426 12 6	1866
111	8,001 9 2		275,238	575	82,120 18 7	1867
101	8,247 11 5		279,716	581	83,604 16 10	1868
100	8,515 8 8		284,124	597	85,057 1 3	1869

on Occasional Licences from the Imposition thereof in 1864.

VINEGAR MAKERS' LICENCES.

AN ACCOUNT of the NUMBER of LICENCES issued, the AMOUNT of DUTY, and RATE of DUTY in each Y
the Imposition thereof to the Year 1868, ended 31st March 1869.

YEAR.	ENGLAND.			SCOTLAND.			IRELAND.			UNITED KIN	
	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of	Rate of Duty.	Number of Licences issued.	Amoun
Com-menced.		£ s. d.			£ s. d.			£ s. d.			
1785	31	310 0 0		—	—		—	—		31	31
1786	31	310 0 0		—	—		—	—		31	31
1787	27	270 0 0		—	—		—	—		27	27
1788	26	260 0 0		—	—		—	—		26	26
1789	24	240 0 0		—	—		—	—		24	24
1790	24	240 0 0		—	—		—	—		24	24
1791	32	320 0 0		—	—		—	—		32	32
1792	25	250 0 0		—	—		—	—		25	25
1793	20	200 0 0		—	—		—	—		20	20
1794	21	210 0 0		—	—		—	—		21	21
1795	22	220 0 0		1	10 0 0		—	—		23	23
1796	23	230 0 0		1	10 0 0		—	—		24	24
1797	22	220 0 0		2	20 0 0		—	—		24	24
1798	20	200 0 0		3	30 0 0		—	—		23	23
1799	23	230 0 0	£10	2	20 0 0		No Account of the Number of Licences.	—		25	25
1800	23	230 0 0		1	10 0 0			—		24	24
1801	22	220 0 0		4	40 0 0			1 16 11		26	26
1802	20	200 0 0		2	20 0 0			3 13 10		22	22
1803	25	250 0 0		—	—			—	£2	25	25
1804	24	240 0 0		No Account.				3 13 10		24	24
1805	29	290 0 0		3	30 0 0			—		32	32
1806	29	290 0 0		3	30 0 0					32	32
1807	30	300 0 0		6	60 0 0					36	36
1808	31	310 0 0		3	30 0 0					34	34
1809	32	320 0 0		3	30 0 0					35	35
1810	31	310 0 0		2	20 0 0		During these Years Vinegar Makers' Licences were issued at the Stamp Office.			33	33
1811	24	240 0 0		5	50 0 0					29	29
1812	29	290 0 0		4	40 0 0					33	33
1813	30	300 0 0		5	50 0 0					35	35
1814	34	340 0 0		4	40 0 0					38	38
1815	29	370 0 0	£10–£20	3	30 0 0		6	31 10 0		38	43
1816	29	580 0 0		4	80 0 0		5	26 5 0		38	68
1817	33	660 0 0		7	140 0 0		5	26 5 0	£5 5s.	45	82
1818	28	560 0 0		6	120 0 0		7	36 15 0		41	7
1819	56	1,120 0 0		2	40 0 0		9	47 5 0		67	1,20
1820	64	1,280 0 0		4	80 0 0		10	52 10 0		78	1,41
1821	80	1,600 0 0	£20	7	140 0 0		8	42 0 0		95	1,7
1822	73	1,460 0 0		4	80 0 0		8	42 0 0		85	1,58
1823	87	1,740 0 0		4	80 0 0		8	38 1 3		99	1,85
1824	80	1,600 0 0		3	60 0 0		9	47 5 0		92	1,7
1825	54	1,080 0 0		3	60 0 0		8	42 0 0		65	1,1
1826	70	391 5 0		2	10 0 0		6	36 5 0		78	43
1827	46	242 10 0		5	33 15 0		6	30 0 0		57	30
1828	51	262 10 0	£5	4	20 0 0		7	35 0 0	£5	62	31
1829	49	253 15 0		5	26 5 0		4	23 15 0		58	3
1830	46	239 3 0		5	25 0 0		6	31 5 0		57	2

Same as in ENGLAND.

ENGLAND only.

GREAT BRITAIN only.

(cont

VINEGAR MAKERS' LICENCES.

the Number of Licences issued, the Amount of Duty, and Rate of Duty, in each Year, from the Imposition thereof to the Year 1868, ended 31st March 1869—*continued.*

ENGLAND.			SCOTLAND.			IRELAND.			UNITED KINGDOM.	
Amount of Duty.	Rate of Duty.		Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.
£ s. d.				£ s. d.			£ s. d.			£ s. d.
246 5 0			6	32 10 0		6	30 0 0		59	308 15 0
221 5 0			6	30 0 0		5	25 0 0		54	276 5 0
218 15 0			7	35 0 0		5	25 0 0		55	278 15 0
222 10 0			6	30 0 0		5	25 0 0		54	277 10 0
236 5 0	£5		6	30 0 0		5	25 0 0		56	291 5 0
225 0 0			6	30 0 0		5	25 0 0		54	280 0 0
210 0 0			6	30 0 0		4	20 0 0		51	260 0 0
272 10 0			6	30 0 0		4	20 0 0		61	322 10 0
245 0 0			6	30 0 0		3	15 0 0		44	290 0 0
281 0 0	£5–£5 5*s.*		13	68 5 0		5	26 0 0		70	375 5 0
255 18 9			6	31 10 0		4	21 0 0		58	308 8 9
254 12 6			7	36 15 0		4	21 0 0		59	312 7 6
262 10 0			7	36 15 0		3	15 15 0		54	315 0 0
274 6 3			7	40 13 9		3	15 15 0		60	330 15 0
324 3 9			8	42 0 0		3	15 15 0		71	381 18 9
308 8 9			7	36 15 0		2	10 10 0		65	355 13 9
279 11 3			5	26 5 0		2	10 10 0		57	316 6 3
266 8 9			6	32 16 3		2	10 10 0		58	309 15 0
270 7 6			7	40 13 9		2	10 10 0		58	321 11 3
308 8 9			6	31 10 0		2	10 10 0		63	350 8 9
444 18 9			10	55 2 6	Same as in England.	2	10 10 0	Same as in England.	90	510 11 3
380 13 6			9	48 11 3		2	10 10 0		82	439 14 9
345 3 9			9	47 5 0		2	10 10 0		76	402 18 9
	£5 5*s.*									
330 15 0			8	45 18 9		1	5 5 0		72	381 18 9
312 7 6			6	31 10 0		1	5 5 0		65	349 2 6
300 11 3			6	34 2 6		2	10 10 0		63	345 3 9
305 16 3			6	34 2 6		1	5 5 0		63	345 3 9
307 2 6			7	36 15 0		1	5 5 0		66	349 2 6
322 17 6			9	49 17 6		1	5 5 0		69	378 0 0
325 10 0			9	47 5 0		1	5 5 0		70	378 0 0
346 10 0			8	42 0 0		1	5 5 0		73	393 15 0
312 7 6			6	31 10 0		1	5 5 0		66	349 2 6
312 7 6			6	34 2 6		1	5 5 0		64	351 15 0
326 16 3			6	31 10 0		1	5 5 0		68	363 11 3
297 18 9			7	38 1 3		1	5 5 0		63	341 5 0
318 18 9			6	31 10 0		1	5 5 0		65	355 13 9
320 5 0			5	28 17 6		1	5 5 0		66	354 7 6
309 15 0			5	26 5 0		1	7 17 6		63	343 17 6

The "Amount of Duty" includes the Duty on Licences granted for periods less than a Year.

EXCISE LICENCES.

	Year ended 5th January 1854.			
	England.	Scotland.	Ireland.	United Kingdom.
	No.	No.	No.	No.
Auctioneers	3,441	433	296	4,170
Brewers	44,876	317	101	45,294
Dealers in Beer	1,328	33	183	1,544
„ Spirits	2,846	404	430	3,680
„ Wine	1,508	22	122	1,652
Retailers of Beer (Publicans)	61,746	443	15,761	77,950
„ Spirits „	57,758	14,306	15,328	87,392
„ Wine „	24,706	3,940	2,361	31,007
„ Beer and Cyder (not Publicans)	44,730	—	—	44,730
„ Wine (to be consumed off the premises)	—	—	—	—
„ Beer, &c. on board Packet Boats	247	79	35	361
„ Foreign Liqueurs	51	—	2	53
„ Spirits (Grocers) Ireland	—	—	233	233
Distillers and Rectifiers	88	149	72	309
Game Certificates (Ireland)	—	—	3,476	3,476
Hackney Carriages (London)	1,356		—	1,356
Maltsters	6,901	743	155	7,799
Malt Roasters and Dalers in Roasted Malt	30	2	8	40
Methylated Spirits, Makers	—	—	—	—
Paper Makers	334	49	27	410
Soap Makers	166	21	130	317
Stage Carriages	3,108	334	—	3,442
Stills, Makers of	—	15	3	18
„ Chemists, &c. using	215	54	23	292
Sweets, Retailers	7,256	81	113	7,450
Tea Dealers	106,168	16,575	15,495	138,238
Tobacco Manufacturers	327	126	145	598
„ Dealers	195,329	17,537	15,491	228,357
To let Horses and Carriages for Hire	6,469	709	1,567	8,745
Vinegar Makers	65	9	2	76
Total	571,049	56,381	71,559	698,989
Licences for fractional parts of a Year and Surcharges	—	—	—	—

EXCISE LICENCES.

Year ended 31st March.

1855.				1856.				
Scotland.	Ireland.	United Kingdom.	Amount of Duty charged.	England.	Scotland.	Ireland.	United Kingdom.	Amount of Duty charged.
No.	No.	No.	£	No.	No.	No.	No.	£
438	300	4,247	42,470	3,597	434	315	4,346	43,460
300	106	43,176	80,247	41,192	273	105	41,570	76,968
29	193	1,568	5,186	1,372	31	190	1,593	5,268
402	453	3,692	38,756	2,808	372	458	3,638	38,199
25	134	1,654	17,367	1,464	24	131	1,619	17,000
320	15,788	78,233	157,537	62,570	277	16,390	79,237	158,384
13,555	15,409	86,876	509,612	58,358	12,591	15,984	86,933	506,882
3,272	2,491	30,464	67,302	24,777	2,866	2,592	30,235	66,802
—	—	43,352	135,714	44,169	—	—	44,169	138,619
660	—	660	1,458	—	911	—	911	2,012
81	47	381	400	217	81	33	331	348
—	1	59	124	57	—	—	57	120
—	242	242	2,599	—	—	220	220	2,358
145	71	305	3,202	88	144	73	305	3,202
—	3,391	3,391	10,682	—	—	3,285	3,285	10,348
—	—	2,706	2,706	3,296	—	—	3,296	3,296
684	153	7,460	18,161	6,358	729	152	7,239	16,971
2	9	43	640	33	2	9	44	630
—	—	—	—	10	—	—	10	105
49	28	410	1,722	321	50	28	399	1,676
25	132	339	1,424	180	24	130	334	1,403
312	—	3,248	10,231	3,156	311	—	3,467	10,921
15	3	18	9	—	12	3	15	8
50	23	277	140	203	52	23	278	140
76	104	7,776	8,570	7,930	81	98	8,109	8,937
16,189	15,926	137,306	79,237	105,495	15,857	16,694	138,046	79,664
130	136	588	6,856	306	135	133	574	6,867
17,113	15,995	229,153	60,153	196,514	16,947	16,761	230,222	60,433
727	1,592	8,791	146,569	6,518	731	1,596	8,845	134,860
8	1	72	378	58	6	1	65	341
54,607	72,728	696,487	1,409,452	571,047	52,941	75,404	699,392	1,396,222
—	—	—	16,861	—	—	—	—	15,207
		£	1,426,313				£	1,411,429

(*continued.*)

EXCISE LICENCES.

	Year ended 31st March 1857.			
	England.	Scotland.	Ireland.	United Kingdom.
	No.	No.	No.	No.
Auctioneers	3,589	438	343	4,370
Brewers	40,939	272	115	41,326
Dealers in Beer	1,405	29	228	1,662
„ Spirits	2,835	365	482	3,682
„ Wine	1,454	20	123	1,597
Retailers of Beer (Publicans)	63,060	299	16,809	80,168
„ Spirits „	58,938	12,219	16,408	87,565
„ Wine „	25,023	2,724	2,730	30,477
„ Beer and Cyder (not Publicans)	42,694	—	—	42,694
„ Wine (to be consumed off the Premises)	—	1,074	—	1,074
„ Beer, &c. on board Packet Boats	239	95	53	387
„ Foreign Liqueurs	65	—	—	65
„ Spirits (Grocers), Ireland	—	—	196	196
Distillers and Rectifiers	96	136	85	317
Game Certificates (Ireland)	—	—	3,514	3,514
Hackney Carriages (London)	5,292	—	—	5,292
Maltsters	6,235	653	158	7,046
Malt Roasters and Dealers in Roasted Malt	32	3	10	45
Methylated Spirits, Makers	11	—	1	12
Paper Makers	324	51	28	403
Soap Makers	178	22	134	334
Stage Carriages	2,908	319	—	3,227
Stills, Makers of	—	11	3	14
„ Chemists, &c. using	181	46	22	249
Sweets Retailers	8,315	89	103	8,507
Tea Dealers	105,851	16,224	17,415	139,490
Tobacco Manufacturers	300	134	130	564
„ Dealers	198,587	17,303	17,649	233,539
To let Horses and Carriages for hire	6,744	769	1,691	9,204
Vinegar Makers	55	6	2	63
Total	575,350	53,301	78,432	707,083
Licences for fractional parts of a Year, and Surcharges	—	—	—	—

£

EXCISE LICENCES.

Year ended 31st March								
1858.				1859.				
Scotland.	Ireland.	United Kingdom.	Amount of Duty charged.	England.	Scotland.	Ireland.	United Kingdom.	Amount of Duty charged.
No.	No.	No.	£	No.	No.	No.	No.	£
425	352	4,358	43,580	3,652	435	359	4,446	44,460
258	114	40,741	79,796	40,139	259	121	40,519	78,794
31	244	1,755	5,804	1,475	36	278	1,789	5,916
358	514	3,715	39,007	2,844	361	501	3,706	38,913
19	116	1,577	16,558	1,426	17	123	1,566	16,442
317	17,114	81,046	161,865	63,901	354	17,160	81,415	163,503
11,842	16,716	88,230	514,186	60,118	11,584	16,640	88,342	518,656
2,922	2,860	31,152	68,813	25,427	2,758	2,957	31,142	68,775
—	—	43,095	135,579	43,562	—	—	43,562	136,705
922	—	922	2,080	—	1,112	—	1,112	2,479
86	45	365	383	257	79	53	389	408
—	—	70	147	70	—	—	70	147
—	212	212	2,263	—	—	186	186	2,009
138	82	331	3,475	122	136	82	340	3,570
—	3,651	3,651	11,500	—	—	3,882	3,882	12,228
—	—	5,474	5,474	5,646	—	—	5,646	5,646
648	161	6,966	18,120	6,085	656	168	6,909	17,959
2	9	41	620	28	2	9	39	600
—	—	9	94	9	—	1	10	105
52	16	386	1,621	318	52	27	397	1,667
23	138	349	1,465	183	25	122	330	1,386
323	—	3,327	10,480	3,024	353	—	3,377	10,637
38	4	42	22	—	13	3	16	8
14	21	217	109	181	43	21	245	122
104	109	8,999	9,917	9,104	110	113	9,327	10,279
16,383	18,098	141,426	81,614	108,751	16,556	19,079	144,386	83,322
129	130	565	6,945	317	124	129	570	6,888
17,314	18,291	235,535	61,827	202,577	17,279	19,218	239,074	62,756
784	1,765	9,572	137,248	7,201	800	1,938	9,939	137,858
6	1	63	330	58	7	1	66	346
53,138	80,763	714,191	1,420,922	586,475	53,151	83,171	722,797	1,432,584
—	—	—	15,663	—	—	—	—	16,528
		£	1,436,585				£	1,449,112

(*continued.*)

EXCISE LICENCES.

	Year ended 31st March 1860.			
	England.	Scotland.	Ireland.	United Kingdom.
	No.	No.	No.	No.
Auctioneers	3,609	427	375	4,411
Brewers	39,992	259	117	40,368
Dealers in Beer	1,581	45	315	1,941
„ Spirits	2,912	359	502	3,773
„ „ (additional Licences to retail)	77	—	—	77
„ Wine	1,471	19	126	1,616
Retailers of Beer (Publicans)	64,458	365	17,115	81,938
„ Spirits „	60,885	11,647	16,552	89,085
„ Wine „	25,932	2,898	3,123	31,953
„ Beer and Cyder (not Publicans)	44,571	—	—	44,571
„ Wine (to be consumed off the premises)	—	1,156	—	1,156
„ Beer, &c. on board Packet Boats	252	85	52	389
„ Spirits (Grocers, Ireland)	—	—	199	199
Distillers and Rectifiers	120	134	80	334
*Game, to kill	....	—	4,142	4,142
* „ to deal in	—	—	—	—
Hackney Carriages (London)	5,860	—	—	5,860
Maltsters	6,002	478	168	6,648
Malt Roasters and Dealers in Roasted Malt	27	3	9	39
Methylated Spirits, Makers	9	1	1	11
„ Dealers	—	—	—	—
Paper Makers	314	54	27	395
Refreshment Houses	—	—	—	—
„ Selling Wine	—	—	—	—
Soap Makers	178	26	122	326
Stage Carriages	3,115	342	—	3,457
Stills, Makers of	—	13	3	16
„ Chemists, &c. using	183	42	20	245
Sweets, Makers and Dealers	—	—	—	—
„ Retailers	9,653	115	121	9,889
Tea Dealers	111,917	17,011	20,020	148,948
Tobacco Manufacturers	316	125	129	570
„ Dealers	206,892	17,720	20,155	244,767
To let Horses and Carriages for Hire	7,497	830	1,944	10,271
Vinegar Makers	59	9	1	69
Total	597,882	54,163	85,418	737,463
Licences for fractional parts of a Year and Surcharges	—	—	—	—
				£

*These Licences for Great Britain transferred from Assessed Taxes, 13th August 1860.

EXCISE LICENCES.

Year ended 31st March

1861.				1862.				
Scotland.	Ireland.	United Kingdom.	Amount of Duty charged.	England.	Scotland.	Ireland.	United Kingdom.	Amount of Duty charged.
No.	No.	No.	£	No.	No.	No.	No.	£
396	389	4,490	44,900	3,874	407	404	4,685	46,850
252	117	39,680	81,231	38,469	247	113	38,829	78,067
59	355	2,142	7,084	1,906	66	408	2,380	7,871
366	497	3,932	41,286	3,189	371	487	4,047	42,493
—	—	93	195	915	—	—	915	2,872
24	131	1,797	18,868	1,807	49	136	1,992	20,916
395	16,889	82,208	166,362	65,707	454	16,665	82,826	165,367
11,640	16,089	89,313	530,925	61,911	11,550	15,721	89,182	534,408
3,057	3,596	33,340	73,654	27,277	3,101	3,904	34,282	75,715
—	—	45,622	143,105	46,818	433	—	47,251	135,776
1,291	—	1,293	2,881	695	1,427	12	2,134	4,917
92	44	378	396	233	98	50	381	400
—	209	209	2,251	—	—	201	201	2,177
133	75	332	3,485	122	133	70	325	3,412
4,596	3,941	45,514	126,663	40,631	4,833	3,618	49,082	137,601
177	44	1,589	3,178	1,437	193	61	1,691	3,382
—	—	5,977	5,977	6,215	—	—	6,215	6,215
570	167	6,565	17,704	5,807	566	172	6,545	16,610
3	8	35	550	27	3	8	38	600
1	1	8	84	5	1	1	7	73
—	—	—	—	49	15	—	64	134
56	27	397	1,667	314	56	23	393	1,650
—	—	7	5	5,350	—	74	5,424	4,805
—	—	—	—	745	—	6	751	2,934
22	119	326	1,369	180	22	114	316	1,327
357	—	3,435	10,820	2,961	349	—	3,310	10,426
14	3	17	9	—	13	3	16	8
42	21	245	122	371	54	22	447	223
16	—	53	278	83	19	9	111	583
94	123	9,704	10,694	9,217	82	103	9,402	10,361
17,339	21,062	152,733	88,139	115,865	17,564	21,546	154,975	89,434
124	127	573	7,083	315	123	125	563	6,930
18,159	21,205	250,215	65,681	213,203	18,341	21,822	253,366	66,508
827	1,874	10,372	142,933	7,655	857	1,886	10,398	140,341
9	1	70	367	64	8	1	73	383
60,111	87,114	792,664	1,599,946	663,417	61,435	87,765	812,617	1,621,769
—	—	—	23,880	—	—	—	—	21,108
		£	1,623,826				£	1,642,877

(continued.)

EXCISE LICENCES.

	Year ended 31st March 1863.			
	England.	Scotland.	Ireland.	United Kingdom.
	No.	No.	No.	No.
Auctioneers	3,900	449	405	4,754
*Appraisers and House Agents	—	—	—	—
Brewers	38,004	251	121	38,376
Dealers in Beer	1,652	64	530	2,246
„ „ (additional Licences to retail)	—	—	—	—
„ Spirits	3,294	375	483	4,152
„ „ (additional Licences to retail)	1,163	1	—	1,164
„ Wine	1,939	47	141	2,127
Retailers of Beer (Publicans)	65,813	491	16,200	82,504
„ Spirits „	62,194	11,487	15,124	88,805
„ Wine „	27,735	3,295	4,076	35,106
„ Beer and Cyder (not Publicans)	46,806	663	—	47,469
„ Wine (to be consumed off the Premises)	1,069	1,429	44	2,542
„ Beer, &c. on board Packet Boats	217	90	45	352
„ Spirits (Grocers') Ireland	—	—	228	228
Distillers and Rectifiers	114	132	68	314
Game, to kill	37,421	4,440	3,614	45,475
„ to deal in	1,422	181	52	1,655
Hackney Carriages (London)	6,872	—	—	6,872
*Hawkers and Pedlars	—	—	—	—
Malsters	5,601	492	157	6,250
Malt Roasters, and Dealers in Roasted Malt	25	3	9	37
Methylated Spirits, Makers	5	1	1	7
„ Retailers	102	26	2	130
Paper Makers	322	55	22	399
*Patent Medicines, Vendors of	—	—	—	—
*Pawnbrokers	—	—	—	—
*Plate, to sell 2 ozs. Gold or 30 ozs. Silver, and upwards	—	—	—	—
* „ less than 2 ozs. Gold or 30 ozs. Silver in one article	—	—	—	—
*Playing Cards, Makers	—	—	—	—
* „ Sellers	—	—	—	—
Refreshment Houses	5,078	—	76	5,154
„ selling Wine	1,032	—	11	1,043
Soap Makers	186	26	114	326
Stage Carriages	3,293	352	—	3,645
Stills, Makers of	—	13	3	16
„ Chemists, &c. using	519	60	22	601
Sweets, Makers and Dealers	82	20	9	111
„ Retailers	9,184	71	21	9,276
Tea Dealers	116,898	17,730	21,560	156,188
„ (in Houses rated at less than 8*l.* per annum)	—	—	—	—
To let Horses and Carriages for Hire	7,736	851	1,833	10,420
Tobacco Manufacturers	314	117	115	546
„ Dealers	215,038	18,277	21,679	254,994
Vinegar Makers	59	6	1	66
Total	665,089	61,495	86,766	813,350
Licences for fractional parts of a year, Surcharges and Occasional Licences	—	—	—	—
				£

* These Licences transferred from Stamps, per Act 27 & 28 Vict. c. 56. s. 6.

EXCISE LICENCES.

Year ended 31st March.

1864.				1865.				
Scotland.	Ireland.	United Kingdom.	Amount of Duty charged.	England.	Scotland.	Ireland.	United Kingdom.	Amount of Duty charged.
No.	No.	No.	£	No.	No.	No.	No.	£
460	398	4,788	47,880	3,987	448	401	4,836	48,360
—	—	—	—	3,259	273	14	3,546	7,092
292	111	39,508	314,382	37,855	299	107	38,261	332,851
75	630	2,856	9,446	2,581	76	622	3,279	10,845
—	355	745	821	842	—	457	1,299	1,432
377	482	4,324	45,402	3,710	383	479	4,572	48,006
—	—	1,344	4,228	1,587	—	—	1,587	4,997
51	140	2,280	23,940	2,322	57	135	2,514	26,397
478	15,598	82,161	174,432	66,830	496	15,404	82,730	176,596
11,466	15,175	91,141	554,369	65,501	11,568	15,047	92,116	565,277
3,478	4,292	36,200	79,941	29,418	3,653	4,476	37,547	82,904
733	—	47,356	141,485	48,024	823	—	48,847	145,339
1,439	60	2,811	6,562	1,584	1,592	86	3,262	7,568
88	40	334	351	209	92	41	342	359
—	241	241	2,625	—	—	270	270	2,930
130	68	313	3,286	108	131	63	302	3,170
4,561	3,439	47,435	131,885	42,402	4,810	3,334	50,546	140,785
179	52	1,781	3,562	1,702	191	68	1,961	3,922
—	—	6,647	6,647	7,037	—	—	7,037	7,037
—	—	—	—	17,123	1,600	13	18,736	49,961
520	150	6,207	16,295	5,470	495	147	6,112	17,181
3	8	35	570	24	3	9	36	590
2	1	7	73	5	2	1	8	84
25	3	147	309	127	32	3	162	340
54	24	414	1,739	327	53	22	402	1,688
—	—	—	—	10,188	734	—	10,922	6,125
—	—	—	—	2,699	327	619	3,645	30,727
—	—	—	—	1,529	178	62	1,769	10,172
—	—	—	—	5,266	786	326	6,378	14,670
—	—	—	—	15	—	1	16	16
—	—	—	—	5,883	798	582	7,263	908
—	76	5,080	4,078	5,151	—	85	5,236	4,222
—	12	1,215	4,671	1,449	—	14	1,463	5,570
25	108	315	1,323	179	23	100	302	1,268
284	—	2,907	7,787	2,411	244	—	2,655	6,863
15	3	18	9	—	15	3	18	9
63	21	680	340	623	63	24	710	355
20	10	114	598	89	20	11	120	630
92	84	9,414	10,375	9,685	94	81	9,860	10,867
17,911	21,546	158,324	91,366	78,177	10,909	10,113	99,199	57,247
—	—	—	—	45,843	7,907	12,623	66,373	8,296
886	1,891	10,886	146,222	8,499	892	1,888	11,279	152,049
115	108	558	7,019	331	116	108	555	7,051
18,466	21,574	258,876	67,955	222,881	18,962	22,066	263,909	69,111
6	1	64	336	61	6	1	68	357
62,294	86,701	827,521	1,912,309	742,993	69,151	89,906	902,050	2,072,224
—	—	—	85,137	—	—	—	—	87,579
			£1,997,446					£2,159,803

(continued.)

EXCISE LICENCES

	Year ended 31st March, 1866.				
	England.	Scotland.	Ireland.	United Kingdom.	
	No.	No.	No.	No.	
Auctioneers, Appraisers, and House Agents	7,487	743	429	8,659	
Brewers	37,888	243	118	38,249	
Dealers in Beer	3,220	80	689	3,989	
„ „ (additional Licences to retail)	1,393	—	539	1,932	
„ Spirits	3,922	388	476	4,786	
„ „ (additional Licences to retail)	1,866	—	—	1,866	
„ Wine	2,541	62	133	2,736	
Retailers of Beer (Publicans)	67,721	501	15,438	83,660	
„ Spirits „	66,479	11,704	15,112	93,295	
„ Wine „	30,524	3,891	4,893	39,308	
„ Beer and Cyder (not Publicans)	50,261	919	—	51,180	
„ Wine (to be consumed off the premises)	2,005	1,711	103	3,819	
„ Beer, &c. on board Packet Boats	205	89	40	334	
„ Spirits (Grocers), Ireland	—	—	298	298	
Distillers and Rectifiers	103	132	60	295	
*Dog	—	—	—	—	
Game to kill	46,448	5,156	3,861	55,465	
„ to deal in	1,838	205	69	2,112	
Hackney Carriages (London)	7,160	—	—	7,160	
Hawkers and Pedlars	16,339	1,424	201	17,964	
Maltsters	5,370	501	150	6,021	
Malt Roasters and Dealers in Roasted Malt	24	3	9	36	
Methylated Spirits, Makers	5	2	1	8	
„ Retailers	140	34	7	181	
Paper Makers	316	56	20	392	
Patent Medicines, Vendors of	10,759	761	—	11,520	
Pawnbrokers	2,764	336	624	3,724	
Plate, to sell 2 ozs. Gold or 30 ozs. Silver and upwards	1,581	174	42	1,797	
„ less than 2 ozs. Gold or 30 ozs. Silver in one article	5,580	816	336	6,732	
Playing Cards, Makers	11	—	1	12	
„ Sellers	6,278	848	634	7,760	
Refreshment Houses	5,385	—	85	5,470	
„ Selling Wine	1,753	—	13	1,766	
Soap Makers	174	24	96	294	
Stage Carriages	2,376	252	—	2,628	
Stills, Makers of	—	16	3	19	
„ Chemists, &c. using	632	120	23	775	
Sweets, Makers and Dealers	89	21	14	124	
„ Retailers	9,905	97	84	10,086	
Tea Dealers	79,390	11,063	9,685	100,138	
„ (in Houses rated at less than 8*l.* per annum)	47,609	8,356	14,191	70,156	
To let Horses and Carriages for hire	8,842	931	1,971	11,744	
Tobacco Manufacturers	343	114	106	563	
„ Dealers	227,551	19,425	22,843	269,819	
Vinegar Makers	55	7	1	63	
Total	764,332	71,205	93,398	928,935	
Licences for fractional parts of a Year, Surcharges and occasional Licences	—	—	—	—	
					£

* Dog Licences.—The figures represent much more than the Licences for one year. The Licence was imposed in April 1867 in lieu o

EXCISE LICENCES.

Year ended 31st March.

1867.				1868.				
Scotland.	Ireland.	United Kingdom.	Amount of Duty charged.	England.	Scotland.	Ireland.	United Kingdom.	Amount of Duty charged.
No.	No.	No.	£	No.	No.	No.	No.	£
737	433	8,925	58,066	7,916	726	428	9,070	59,452
245	131	38,125	378,691	36,371	242	124	36,737	357,597
78	779	4,740	15,677	4,363	85	889	5,337	17,651
—	622	2,576	2,839	2,441	—	749	3,190	3,516
393	487	5,090	53,445	4,574	403	502	5,479	57,530
—	—	2,153	6,777	2,510	—	—	2,510	7,901
62	136	2,986	31,353	3,046	66	134	3,246	34,083
569	15,479	84,444	183,423	68,879	551	15,528	84,958	187,956
11,884	15,190	94,378	592,929	67,698	12,013	15,223	94,934	610,214
4,167	5,309	41,015	90,551	32,359	4,487	5,590	42,436	93,699
957	—	53,112	158,517	53,227	967	—	54,194	162,664
1,849	129	4,268	9,847	2,424	1,991	134	4,549	10,471
95	44	349	367	214	96	52	362	380
—	337	337	3,604	—	—	387	387	4,140
129	61	293	3,076	117	128	62	307	3,223
—	—	—	—	1,289,040	176,909	—	1,465,949	366,487
5,403	4,462	56,907	158,030	44,968	4,847	4,571	54,386	150,949
223	72	2,196	4,392	1,920	268	72	2,260	4,520
—	—	6,427	6,427	5,774	—	—	5,774	5,774
1,378	118	18,110	41,474	16,166	1,484	129	17,779	44,746
474	145	5,821	16,638	5,087	464	145	5,696	15,885
2	9	34	560	23	2	8	33	530
2	1	8	84	5	2	1	8	84
41	9	226	475	785	112	28	925	464
56	22	401	1,684	318	61	20	399	1,676
770	—	11,792	6,570	11,168	795	—	11,963	6,650
337	625	3,812	32,108	2,906	332	637	3,875	32,715
181	36	1,841	10,585	1,779	205	78	2,062	11,856
846	327	6,865	15,790	5,863	906	31	6,800	15,640
—	1	16	16	15	—	1	16	16
897	668	8,195	1,025	6,927	923	679	8,529	1,066
—	83	5,924	4,770	6,106	—	77	6,183	5,024
—	20	2,222	8,297	2,591	—	18	2,609	9,728
22	89	291	1,222	190	23	86	299	1,256
242	—	2,672	6,747	2,397	232	—	2,629	6,532
14	3	17	9	—	16	3	19	10
142	25	831	415	678	128	24	830	415
19	14	121	635	91	18	14	123	646
99	90	10,318	11,371	10,438	111	107	10,656	11,744
11,266	9,766	102,126	58,935	83,365	11,489	9,944	104,798	60,477
8,479	15,502	71,583	8,948	47,658	8,704	16,552	72,914	9,114
993	1,900	12,184	145,581	9,705	990	1,968	12,663	139,089
114	111	575	7,318	362	118	101	581	7,350
19,732	24,004	275,238	72,250	234,542	20,252	24,922	279,716	78,425
6	1	65	342	60	5	1	66	346
72,903	97,240	949,609	2,211,860	2,077,066	251,151	100,019	2,428,236	2,594,691
—	—	—	113,658	—	—	—	—	89,857
		£	2,325,518				£	2,684,548

...ne renewable for the next year in January 1868, so that the first quarter of 1868 includes the greater portion of the Licences for

(continued.)

EXCISE LICENCES.

	Year ended 31st March.				
	1869.				
	England.	Scotland.	Ireland.	United Kingdom.	Am Duty
	No.	No.	No.	No.	
Auctioneers, Appraisers, and House Agents	8,018	754	426	9,198	
Brewers	35,287	249	128	35,664	
Dealers in Beer	4,848	87	1,017	5,952	
„ „ (additional Licences to retail)	2,924	—	896	3,820	
„ Spirits	4,956	427	511	5,894	
„ „ (additional Licences to retail)	2,900	—	—	2,900	
„ Wine	3,419	83	137	3,639	
Retailers of Beer (Publicans)	69,472	573	15,942	85,987	
„ Spirits	68,358	12,022	15,626	96,006	
„ Wine	33,262	4,639	5,947	43,848	
„ Beer and Cyder (not Publicans)	54,701	977	—	55,678	
„ Wine (to be consumed off the Premises)	2,545	2,074	161	4,780	
„ Beer, &c. on board Packet Boats	228	94	52	374	
„ Spirits (Grocers), Ireland	—	—	434	434	
Distillers and Rectifiers	116	126	63	305	
Dog	947,433	120,788	—	1,068,221	
Game, to kill	48,086	4,314	4,724	57,124	
„ to deal in	1,969	241	77	2,287	
Hackney Carriages (London)	6,109	—	—	6,109	
Hawkers and Pedlars	18,808	1,707	122	20,637	
Maltsters	4,944	410	140	5,494	
Malt Roasters and Dealers in Roasted Malt	22	3	8	33	
Methylated Spirits, Makers	6	2	1	9	
„ Retailers	991	148	41	1,180	
Paper Makers	326	60	22	408	
Patent Medicines, Vendors of	11,422	849	—	12,271	
Pawnbrokers	2,951	332	635	3,918	
Plate, to sell 2 oz. Gold or 30 oz. Silver and upwards	1,833	212	221	2,266	
„ „ less than 2 oz. Gold or 30 oz. Silver in one article	6,010	939	306	7,255	
Playing Cards, Makers	13	—	1	14	
„ Sellers	7,117	950	681	8,748	
Refreshment Houses	6,320	—	87	6,407	
„ selling Wine	2,950	—	24	2,974	
Soap Makers	201	24	83	308	
Stage Carriages	2,414	241	—	2,655	
Stills, Makers of	—	15	3	18	
„ Chemists, &c. using	683	134	22	839	
Sweets, Makers and Dealers	91	18	14	123	
„ Retailers	10,215	104	122	10,441	
Tea Dealers	88,335	11,719	9,989	110,043	
„ (in Houses rated at less than £8 per annum)	47,667	8,856	17,671	74,194	
To let Horses and Carriages for hire	10,358	1,063	2,074	13,495	
Tobacco Manufacturers	382	115	100	597	
„ Dealers	237,100	20,821	26,203	284,124	
Vinegar Makers	57	5	1	63	
Total	1,755,847	196,175	104,712	2,056,734	2,
Licences for fractional parts of a year, Surcharges, and Occasional Licences	-	-	-	-	
				£	2,

DEEDS AND OTHER INSTRUMENTS (UNITED KINGDOM).

AMOUNT of DUTY in each Year from the IMPOSITION of the DUTY to the Year 1868, ended 31st March 1869.

Years.	Amount of Duty.
1694 to 1799	The Duty on Deeds, &c. cannot be furnished prior to the Year 1800, the Produce of those Duties having up to that period been included in the Amount of the General Stamps Revenue.
	£
1800	1,430,650
1801	1,690,470
1802	1,904,918
1803	1,469,694
1804	2,224,739
1805	2,273,516
1806	2,479,513
1807	2,602,928
1808	3,402,001
1809	3,852,314
1810	2,755,497
1811	2,526,377
1812	2,608,669
1813	2,697,428
1814	2,690,030
1815	2,774,083
1816	2,651,532
1817	2,513,871
1818	2,582,279
1819	2,448,567
1820	2,337,251
1821	2,304,022
1822	2,258,331
1823	2,267,765
1824	2,439,233
1825	2,446,365
1826	2,078,109
1827	2,069,679
1828	1,722,489
1829	1,696,570
1830	1,654,475
1831	1,539,263
1832	1,490,416
1833	1,543,170
1834	1,593,173
1835	1,590,729
1836	1,655,069
1837	1,611,041
1838	1,698,670
1839	1,734,616
1840	1,745,933
1841	1,702,929
1842	1,635,580
1843	1,654,241
1844	1,836,410
1845	2,153,797
1846	1,991,061
1847	1,997,195
1848	1,785,080
1849	1,766,125
1850	1,584,816
1851	1,222,359
1852	1,409,349
1853	1,373,421
Ended 31st Mar.	
1855	1,193,673
1856	1,151,427
1857	1,256,712
1858	1,261,163
1859	1,270,081
1860	1,288,508
1861	1,334,359
1862	1,337,087
1863	1,405,966
1864	1,516,450
1865	1,653,086
1866	1,655,629
1867	1,638,482
1868	1,618,696
1869	1,586,810

ENGLAND only; no account can be furnished for Scotland or Ireland prior to 1808.

BILLS OF EXCHANGE AND PROMISSORY NOTES.

Amount and Rate of Duty in each Year from the Imposition of the Duty to the Year 1868, ended 31st Ma

Years.	Amount of Duty.	Rate of Duty. GREAT BRITAIN.	IRELAND.
Commenced 1st August 1782 in Great Britain and 25th March 1794 in Ireland.	No account can be rendered prior to the year 1784 for Great Britain, nor prior to the year 1817 for Ireland.	**1782.**	
		Under £50 (payable otherwise than on demand) - - 0 3	
		£50 and upwards - - - - - - 0 6	
	£		
1784	57,861		
1785	45,816		
1786	70,930	**1783 to 1791.**	
1787	76,455	Under £50 (payable otherwise than on demand) - - 0 6	
1788	78,062	£50 and upwards - - - - - - 1 0	
1789	74,245	Under £10 (payable on demand) - - - 0 3	
1790	82,238	Foreign Bills - - - - - 0 6	
1791	104,002 *		
		1791 to 1797.	
		Inland.	
		£2 and not exceeding £5 5s. (payable on demand) - - 0 3	
		Above £5 5s. and not exceeding £30 (payable on demand) - 0 6	
1792	185,886	£2 and not exceeding £30 (payable otherwise than on demand) 0 6	
1793	117,732	Above £30 and not exceeding £50 (on demand or otherwise) - 0 9	1794 to 1796.
1794	95,018	„ 50 „ 100 „ - 1 0	£5 and under £10 -
1795	107,044	„ 100 „ 200 „ - 1 6	10 „ 50 -
1796	127,395	„ 200 - - - - - 2 0	50 and upwards - *
		Foreign (drawn in Sets).	
1797	175,795 *	Not exceeding £100 - - - - - 0 8	
		Above £100 and not exceeding £200 - - - 0 9	
		„ 200 - - - - - 0 10	
		1797 to 1799.	
		Inland.	
		£2 and not exceeding £5 5s. (payable on demand) - - 0 4	
		Above £5 5s. and not exceeding £30 (payable on demand) - 0 8	
		£2 and not exceeding £30 (payable otherwise than on demand) 0 8	
1798	152,516	Above £30 and not exceeding £50 (on demand or otherwise) - 1 0	1796 to 1800.
1st August 1799 to 1st Jan. 1800	117,884 *	„ 50 „ 100 „ - 1 4	
		„ 100 „ 200 „ - 2 0	Not exceeding £10 -
		„ 200 - - - - - 2 8	Above £10 and not exceeding £
		Foreign (drawn in sets).	„ 50 „
		Not exceeding £100 - - - - - 0 10	„ 100 - -
		Above £100 and not exceeding £200 - - - 1 0	
		„ 200 - - - - - 1 2	
		1799 to 1801.	
		Inland.	
		On 5s. (payable on demand or otherwise) - - 0 0½	
		On £1 or £1 1s. - - - - - 0 2	
		£2 and not exceeding £5 5s. (payable on demand) - - 0 4	
		Above £5 5s. and not exceeding £30 (payable on demand) - 0 8	
		£2 and not exceeding £30 (payable otherwise than on demand) 0 8	
1800	235,101	Above £30 and not exceeding £50 (on demand or otherwise) - 1 0 *	
		„ 50 „ 100 „ - 1 4	
		„ 100 „ 200 „ - 2 0	
1801	300,492 *	„ 200 - - - - - 2 8	
		Foreign (drawn in Sets).	
		Not exceeding £100 - - - - - 0 10	
		Above £100 and not exceeding £200 - - - 1 0	1800 to 1803.
		„ 200 - - - - - 1 2	
		1801 to 1804.	Not exceeding £10 -
		Inland.	Above £10 and not exceeding £
		On 5s. (payable on demand or otherwise) - - 0 0½	„ 50 „ 1
		On £1 or £1 1s. (payable on demand or otherwise) - - 0 2	Exceeding £100 -
		£2 and not exceeding £5 5s. (payable on demand) - - 0 6	
1802	349,368	Above £5 5s. and not exceeding £30 (payable on demand) - 1 0	
		£2 and not exceeding £30 (payable otherwise than on demand) 1 0	
		Above £30 and not exceeding £50 (on demand or otherwise) - 1 6	
1803	347,184	„ 50 „ 100 „ - 2 0 *	
		„ 100 „ 200 „ - 3 0	1803 to 1806.
		„ 200 - - - - - 4 0	
1804	412,051 *	„ 200, Promissory Notes - - - - 5 0	Not exceeding £10 -
		Foreign (drawn in Sets).	Above £10 and not exceeding £
		Not exceeding £100 - - - - 1 2	„ 30 „
		Above £100 and not exceeding £200 - - 1 6	„ 50 „ 1
		„ 200 - - - - - 1 10	„ 100 - -

* The succeeding rates apply to portions of these years.

cont

BILLS OF EXCHANGE AND PROMISSORY NOTES.

...l Rate of Duty in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869—*continued.*

Great Britain only.

Amount of Duty.

£ — Rate of Duty.

GREAT BRITAIN.

1804 to 1808.

Inland.

		s.	d.
441,937	£2 and not exceeding £5 5s. (payable on demand)	0	8
	£2 „ £5 5s. (payable otherwise than on demand)	1	0
	Above £5 5s. and not exceeding £30 (on demand or otherwise)	1	6
	„ 30 „ 50 „	2	0
453,329	„ 50 „ 100 „	3	0
	„ 100 „ 200 „	4	0
	„ 200 „ 500 „	5	0
	„ 500 „ 1,000 „	7	6
457,888	„ 1,000	10	0

Foreign (drawn in Sets).

	Not exceeding £100	1	0
501,936 *	Above £100 and not exceeding £200	2	0
	„ 200 „ 500	3	0
	„ 500 „ 1,000	4	0
	„ 1,000	5	0

1808 to 1815.

Inland.

	£2 and not exceeding £5 5s. (on demand or otherwise)	1	0
	Above £5 5s. and not exceeding £30	1	6
540,259	„ 30 „ 50 „	2	0
738,793	„ 50 „ 100 „	3	0
	„ 100 „ 200 „	4	0
679,839	„ 200 „ 500 „	5	0
	„ 500 „ 1,000 „	7	6
691,044	„ 1,000 „ 3,000 „	10	0
	„ 3,000	20	0

719,897 *Note.*—For Promissory Notes payable on demand under £100, *see* "Bankers' Notes."

713,838

Foreign (drawn in Sets).

841,459 *	Not exceeding £100	1	0
	Above £100 and not exceeding £200	2	0
	„ 200 „ 500	3	0
	„ 500 „ 1,000	4	0
	„ 1,000 „ 3,000	5	0
	„ 3,000	10	0

754,501

866,201

921,669

812,998

762,377

1815 to 1842.

Inland.

	Short Date. s.	Short Date. d.	Long Date. s.	Long Date. d.
749,569 £2 and not exceeding £5 5s.	1	0	1	6
727,309 Above £5 5s. and not exceeding £20	1	6	2	0
741,712 „ 20 „ 30	2	0	2	6
786,495 „ 30 „ 50	2	6	3	6
858,710 „ 50 „ 100	3	6	4	6
649,537 „ 100 „ 200	4	6	5	0
653,347 „ 200 „ 300	5	0	6	0
570,427 „ 300 „ 500	6	0	8	6
562,044 „ 500 „ 1,000	8	6	12	6
„ 1,000 „ 2,000	12	6	15	0
536,468 „ 2,000 „ 3,000	15	0	25	0
„ 3,000	25	0	30	0

545,237

510,499 *Note.*—For Promissory Notes payable on demand under £100, *see* "Bankers' Notes."

533,810

517,615

Foreign (drawn in Sets).

554,551	Not exceeding £100	1	6
615,026	Above £100 and not exceeding £200	3	0
591,160	„ 200 „ 500	4	0
601,987	„ 500 „ 1,000	5	0
651,381	„ 1,000 „ 2,000	7	6
	„ 2,000 „ 3,000	10	0
654,027	„ 3,000	15	0

628,841

579,277 *

IRELAND.

1803 to 1806.

		s.	d.
	Not exceeding £10	0	3
	Above £10 and not exceeding £30	0	9
	„ 30 „ 50	1	0
*	„ 50 „ 100	1	6
	„ 100	3	0

1806 to 1810.

		s.	d.
	Not exceeding £10	0	3
	Above £10 and not exceeding £30	0	9
	„ 30 „ 50	1	0
	„ 50 „ 100	1	6
	„ 100 „ 200	3	0
	„ 200 „ 500	4	0
	„ 500 „ 1,000	5	0
	„ 1,000	7	0

1810 to 1815.

		s.	d.
	Not exceeding £10	0	3
	Above £10 and not exceeding £30	1	0
	„ 30 „ 50	1	6
	„ 50 „ 100	2	0
	„ 100 „ 200	3	0
	„ 200 „ 500	4	0
*	„ 500 „ 1,000	7	0
	„ 1,000 „ 3,000	10	0
	„ 3,000	20	0

1815 to 1842.

Inland.

		s.	d.
	Not exceeding £10	0	6
	Above £10 and not exceeding £30	1	6
	„ 30 „ 50	2	0
	„ 50 „ 100	3	0
	„ 100 „ 200	4	0
	„ 200 „ 500	5	0
	„ 500 „ 1,000	8	0
	„ 1,000 „ 3,000	15	0
	„ 3,000	25	0

Foreign (drawn in Sets).

		s.	d.
	Not exceeding £100	1	6
	Above £100 and not exceeding £200	3	0
	„ 200 „ 500	4	0
	„ 500 „ 1,000	5	0
	„ 1,000 „ 2,000	7	6
	„ 2,000 „ 3,000	10	0
	„ 3,000	15	0

* The succeeding rates apply to portions of these years.

(*continued.*)

BILLS OF EXCHANGE AND PROMISSORY NOTES.

Amount and Rate of Duty in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869—*co*

Years.	Amount of Duty.	Rate of Duty.
		UNITED KINGDOM.
1843	£ 561,362	1842 to 1854.
1844	570,604	
1845	612,632	
1846	623,865	
1847	622,457	
1848	527,844	
1849	525,860	
1850	532,535	
1851	558,325	
1852	555,831	
1853	615,312	

Inland.	Short Date.	Long Date.
	s. d.	s. d.
40s. and not exceeding £5 5s.	1 0	1 6
Above £5 5s. and not exceeding £20	1 6	2 0
„ 20 „ 30	2 0	2 6
„ 30 „ 50	2 6	3 6
„ 50 „ 100	3 6	4 6
„ 100 „ 200	4 6	5 0
„ 200 „ 300	5 0	6 0
„ 300 „ 500	6 0	8 6
„ 500 „ 1,000	8 6	12 6
„ 1,000 „ 2,000	12 6	15 0
„ 2,000 „ 3,000	15 0	25 0
„ 3,000	25 0	30 0

Foreign (drawn in Sets).	
Not exceeding £100	
Above £100 and not exceeding £200	
„ 200 „ 500	
„ 500 „ 1,000	
„ 1,000 „ 2,000	
„ 2,000 „ 3,000	
„ 3,000	

Years ended 31st March.	Inland.	Foreign.	Total.
	£	£	£
1855	494,774	122,884	617,658
1856	283,315	165,328	448,643
1857	318,861	206,277	525,138
1858	324,226	208,094	532,320
1859	284,430	190,755	475,185
1860	308,178	213,151	521,329
1861	338,058	251,965	590,023
1862	335,544	228,950	564,494
1863	338,200	245,409	583,609
1864	377,533	296,293	673,826
1865	427,243	352,091	779,334
1866	429,654	352,672	782,326
1867	421,941	323,368	745,309
1868	389,450	314,610	704,060
1869	381,633	324,049	705,682

From 10th October 1854.

Inland.	s. d.
Not exceeding £5	0 1
Exceeding £5 and not exceeding £10	0 2
„ 10 „ 25	0 3
„ 25 „ 50	0 6
„ 70 „ 75	0 9
„ 75 „ 100	1 0
„ 100 „ 200	2 0
„ 200 „ 300	3 0
„ 300 „ 400	4 0
„ 400 „ 500	5 0
„ 500 „ 750	7 6
„ 750 „ 1,000	10 0
„ 1,000 „ 1,500	15 0
„ 1,500 „ 2,000	20 0
„ 2,000 „ 3,000	30 0
„ 3,000 „ 4,000	40 0
„ 4,000	45 0

Foreign.

Drawn in but payable out of t United Kingdom.

If drawn in sets of three or more, for e of each set :—

Not exceeding £25	
Exceeding £25 and not exceeding £50	
„ 50 „ 75	
„ 75 „ 100	
„ 100 „ 200	
„ 200 „ 300	
„ 300 „ 400	
„ 400 „ 500	
„ 500 „ 750	
„ 750 „ 1,000	
„ 1,000 „ 1,500	
„ 1,500 „ 2,000	
„ 2,000 „ 3,000	
„ 3,000 „ 4,000	
„ 4,000	

If drawn singly or otherwise than in three or more, the same duty as Inla

* The same rates as above up to £4,000.
Beyond £4,000, for every £1,000 or fraction of £1,000 : Inland Bills, 10s. ; Foreign Bills, 3s.

Inland.	£ s. d.
Not exceeding £5	0 0 1
Exceeding £5 and not exceeding £10	0 0 2
„ 10 „ 25	0 0 3
„ 25 „ 50	0 0 6
„ 50 „ 75	0 0 9
„ 75 „ 100	0 1 0
„ 100 „ 200	0 2 0
„ 200 „ 300	0 3 0
„ 300 „ 400	0 4 0
„ 400 „ 500	0 5 0
„ 500 „ 750	0 7 6
„ 750 „ 1,000	0 10 0
„ 1,000 „ 1,500	0 15 0
„ 1,500 „ 2,000	1 0 0
„ 2,000 „ 3,000	1 10 0
„ 3,000 „ 4,000	2 0 0
„ 4,000, for every £1,000 or part of £1,000 thereby made payable	0 10 0

Foreign.

Drawn in but payable out of t United Kingdom.

If drawn singly or otherwise than in three or more, the same duty as Inla

If drawn in sets of three or more, for e of each set :—

Not exceeding £25	
Exceeding £25 and not exceeding £50	
„ 50 „ 75	
„ 75 „ 100	
„ 100 „ 200	
„ 200 „ 300	
„ 300 „ 400	
„ 400 „ 500	
„ 500 „ 750	
„ 750 „ 1,000	
„ 1,000 „ 1,500	
„ 1,500 „ 2,000	
„ 2,000 „ 3,000	
„ 3,000 „ 4,000	
„ 4,000, for every £1,000 or p of £1,000 thereby made payable	

Drawn out of but payable in the Uni dom, the same duty as Inland Bills.

Drawn out of and payable out of th Kingdom, but negotiated in the Uni dom, the same duty as on Foreign Bi in and payable out of the United Ki

Drawn for the payment of money £500, and drawn out of the United and payable, endorsed, or negotiate the United Kingdom :—

For every £100 or part thereof, 1

* The succeeding rates apply to portions of these years.

BANKERS' NOTES AND COMPOSITION FOR BANKERS' BILLS AND NOTES.

RATE OF DUTY in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869.

ENGLAND AND SCOTLAND.

Rate of Duty.

BANKERS' NOTES.

1783 to 1791.

	s.	d.
Under £10	0	3

1791 to 1797.

Reissuable where first issued:—

Exceeding £2 and not exceeding £5 5s.	0	3
„ 5 5s. „ 30	0	6
„ 30 „ 50	0	9
„ 50 „ 100	1	0
„ 100 „ 200	1	6

Reissuable at any place:—

Exceeding £2 and not exceeding £5 5s.	0	6
„ 5 5s. „ 30	1	0

1797 to 1799.

Reissuable where first issued:—

Exceeding £2 and not exceeding £5 5s.	0	4
„ 5 5s. „ 30	0	8
„ 30 „ 50	1	0
„ 50 „ 100	1	4
„ 100 „ 200	2	0

Reissuable at any place:—

Exceeding £2 and not exceeding £5 5s.	0	8
„ 5 5s. „ 30	1	4

1799 to 1801.

Reissuable where first issued:—

5s.	0	0½
£1 or £1 1s.	0	2
Exceeding £2 and not exceeding £5 5s.	0	4
„ 5 5s. „ 30	0	8
„ 30 „ 50	1	0
„ 50 „ 100	1	4
„ 100 „ 200	2	0

Reissuable at any place:—

5s.	0	1
£1 or £1 1s.	0	4
Exceeding £2 and not exceeding £5 5s.	0	8
„ 5 5s. „ 30	1	4

1801 to 1804.

Reissuable where first issued:—

5s.	0	0½
£1 or £1 1s.	0	2
Exceeding £2 and not exceeding £5 5s.	0	6
„ 5 5s. „ 30	1	0
„ 30 „ 50	1	6
„ 50 „ 100	2	0
„ 100 „ 200	3	0

Reissuable at any place:—

5s.	0	1
£1 or £1 1s.	0	4
Exceeding £2 and not exceeding £5 5s.	1	0
„ 5 5s. „ 30	2	0

1804 to 1808.

Not reissuable after 3 years from the date thereof:—

Not exceeding £1 1s.	0	3
Exceeding £1 1s. and not exceeding £2 2s.	0	6
„ 2 2s. „ 5 5s.	0	9
„ 5 5s. „ 20	1	0

Notes of the value of £100 issued by the Bank of Scotland, Royal Bank of Scotland, or British Linen Company — 5 0

1808 to 1815.

Reissuable at any time:—

Not exceeding £1 1s.	0	4
Exceeding £1 1s. and not exceeding £2 2s.	0	8

Not reissuable after 3 years:—

Exceeding £2 2s. and not exceeding £5 5s.	1	0
„ 5 5s. „ 20	1	6
„ 20 „ 30	3	0
„ 30 „ 50	4	6
„ 50 „ 100	7	6

1815 to 1869.

Reissuable after payment as often as thought fit:—

Not exceeding £1 1s.	0	5
Exceeding £1 1s. and not exceeding £2 2s.	0	10
„ 2 2s. „ 5 5s.	1	3
„ 5 5s. „ 10	1	9
„ 10 „ 20	2	0
„ 20 „ 30	3	0
„ 30 „ 50	5	0
„ 50 „ 100	8	6

The issuing of any Notes for less value than £5 in England is prohibited by 7 Geo. 4. c. 6.

Composition.

1783 to 1779. Bank of England £12,000.

1799 to 1804. Bank of England £24,000.

1804 to 1808 Bank of England £32,000.

1808 to 1815. Bank of England £42,000.

1815 to 1827. Bank of England £3,500 on each £1,000,000 of Notes and Post Bills in circulation, and same rate for each half million.

1827 to 1828. Bank of England £3,500 on each £1,000,000 of Notes and Post Bills in circulation, and same rate for each ¼ million. Bankers 7s. per annum for every £100 of Notes & Bills in circulation.*

IRELAND.

Amount of Duty.

Duty on Bankers' Notes commenced 5th July 1807.

No account can be rendered prior to the year 1817 for Bankers' Notes, nor prior to the year 1801 for Composition.

£

1,385
1,385
1,385
2,769
4,615
6,679
4,615
4,615
4,615
4,615
6,462
6,462
6,462
13,846
27,068
28,300
24,359
20,181
18,274
17,235
15,739
18,505
22,462
18,547
16,633

Composition only.

Rate of Duty.

BANKERS' NOTES.

1807 to 1815.

	d.
Not amounting to £5	1½
Amounting to £5 and not amounting to £10	3
Amounting to £10 and not amounting to £50	4

1815 to 1822.

Not amounting to £5	3
Amounting to £5 and not amounting to £10	6
Amounting to £10 and not amounting to £50	8

1822 to 1842.

Not amounting to £5	1½
Amounting to £5 and not amounting to £10	6
Amounting to £10 and not amounting to £50	8

1800 to 1803. Bank of Ireland Special Composition, but not to exceed £3,000. Bankers' Special Composition.

1803 to 1828. Bank of Ireland Special Composition.

UNITED KINGDOM.

Amount of Duty.

£

1,385
1,385
1,385
2,769
4,615
6,679
4,615
4,615
4,615
4,615
6,462
6,462
6,462
48,462
71,212
103,096
118,943
121,925
118,859
113,806
108,399
100,360
90,989
86,755
88,087
86,797
87,508

Irish Composition only.

English and Irish Composition only.

English Composition and Irish Notes and Composition only.

* The succeeding rates apply to portions of these years.

(continued.)

BANKERS' NOTES AND COMPOSITION FOR BANKERS' BILLS AND NOTES.

Amount and Rate of Duty in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 186

Years.	ENGLAND. Amount of Duty.	SCOTLAND. Amount of Duty.	ENGLAND AND SCOTLAND. Rate of Duty.		IRELAND. Amount of Duty.	IRELAND. Rate of Duty.	
	£	£	Bankers' Notes.	Composition.	£	Bankers' Notes.	Composition.
1828	106,224	3,274			14,409		
1829	105,786	4,575			14,416		
1830	102,257	8,390			15,533		
1831	105,459	4,481		1828 to 1844.	15,420		1828
1832	99,073	4,860			16,068		to
1833	93,295	5,469		Bank of England, £3,500 on each £1,000,000 of Notes and Post Bills in circulation, and same rate for each £500,000.	15,562	1822 to 1842.	1842.
1834	94,639	4,851			15,744	Not amounting to £5 - 0 s. 1½ d.	Bank of Ireland, Special Composition.
1835	98,994	4,017			16,089	Amounting to £5 and not amounting to £10 0 6	
1836	106,034	7,119			16,902	Amounting to £10 and not amounting to £50 0 8	
1837	105,374	5,766		Bankers, 3s. 6d. for every £100 and fractional part of £100 of the average amount or value of Notes and Bills in circulation during every half year.	16,961		Bankers, 1s. 6d. per £100 half-yearly on notes.
1838	109,648	10,316			16,962		
1839	111,179	11,706			13,174		
1840	108,309	7,639			8,508		
1841	104,354	6,412			7,948		
1842	93,719	4,176	1815 to 1869.		8,028 *		*
1843	94,352	5,929	Reissuable after payment as often as thought fit :—		16,471		
1844	93,692	11,951	s. d. *		19,151		
1845	40,296	11,022	Not exceeding £1 1s. - 0 5		22,489		
1846	41,116	9,821	Exceeding £1 1s. and not exceeding £2 2s. 0 10		24,819		
1847	41,467	7,249	Exceeding £2 2s. and not exceeding £5 5s. 1 3		24,559		
1848	30,189	4,793	Exceeding £5 5s. and not exceeding £10 - 1 9	1844 to 1862.	18,559		
1849	31,378	6,944	Exceeding £10 and not exceeding £20 - 2 0	Bank of England, £3,500 on each	16,063		
1850	37,859	10,010	Exceeding £20 and not exceeding £30 - 3 0	£1,000,000 of Bills in circulation.	15,660	1842 to 1869.	
1851	31,711	8,488	Exceeding £30 and not exceeding £50 - 5 0	Bankers, in England, 3s. 6d. for every £100 and fractional part of £100 of the average amount or value of Notes and Bills in circulation during every half year. From 1853 Bankers in Scotland special composition.	15,632	Reissuable after payment, as often as thought fit :—	1842
1852	37,575	7,232	Exceeding £50 and not exceeding £100 - 8 6		16,225	s. d.	to
1853	39,080	12,289	The issuing of any Notes for less than £5 in England is prohibited by 7 Geo. 4. c. 6.		20,970	Not exceeding £1 1s. - 0 5	1869.
Year ended 31 Mar. 1855	35,658	6,877			22,428	Exceeding £1 1s. and not exceeding £2 2s. 0 10	Bank of Ireland. Special Composition.
1856	35,099	6,482			22,293	Exceeding £2 2s. and not exceeding £5 5s. 1 3	
1857	35,090	10,828			24,189	Exceeding £5 5s. and not exceeding £10 - 1 9	Bankers, 3s. 6d.
1858	35,687	10,728			24,333	Exceeding £10 and not exceeding £20 - 2 0	for every £100 of the average amount or value of Notes in circulation during every half year.
1859	33,635	11,434			22,704	Exceeding £20 and not exceeding £30 - 3 0	
1860	33,889	13,718			25,213	Exceeding £30 and not exceeding £50 - 5 0	
1861	31,894	15,588			24,731	Exceeding £50 and not exceeding £100 - 8 6	
1862	30,899	16,265		* 1862 to 1869.	22,716		From 1853 special composition on Bills.
1863	91,720	16,782		Bank of England, £80,000 on Notes and £3,500 on each £1,000,000 of Bills in circulation. Bankers', in England, 3s. 6d. for every £100 and fractional part of £100 of the average amount of Notes and Bills in circulation during every half year. Bankers in Scotland special composition.	20,683		
1864	92,550	17,326			20,193		
1865	93,221	17,258			20,681		
1866	91,474	18,472			22,228		
1867	89,086	18,994			21,582		
1868	87,535	21,343			21,478		
1869	88,135	20,510			23,069		

* The succeeding rates apply to portions of these years.

RECEIPTS, DRAFTS, AND 1 INLAND REVENUE STAMPS.

r and Rate of Duty in each Year from the Imposition of the Duties to the Year 1868, ended 31st March 1869.

RECEIPTS.

Amount of Duty.	Rate of Duty. Great Britain.	Ireland.
	1783 to 1791.	
	£2 and under £20 - 0 2	1794 to 1796. s. d.
	20 and upwards - 0 4	£10 and under £20 0 2
		20 and upwards - 0 4
	1791 to 1795.	
	£2 and under £20 - 0 2	
	20 „ 50 - 0 4	1796 to 1800.
	50 and upwards - 0 6	£2 and under £20 0 2
		20 and upwards - 0 4
	1795 to 1803.	
	£2 and under £20 - 0 2	
	20 „ 50 - 0 4	
	50 „ 100 - 0 6	1800 to 1810.
	100 „ 500 - 1 0	£2 and nnder £20 0 2
	500 and upwards - 1 6	20 „ 50 0 4
	Receipts in full - 2 0	50 and upwards - 0 6
£	1803 to 1815.	
167,716	£2 and under £10 - 0 2	
167,835	10 „ 20 - 0 4	
167,422	20 „ 50 - 0 8	
172,650	50 „ 100 - 1 0	
172,940	100 „ 200 - 2 0	
10,200	200 „ 500 - 3 0	
108,970	500 and upwards - 5 0	
226,163	Receipts in full - 5 0	
227,387		
223,116		
221,012		1810 to 1833.
216,762	1815 to 1833.	£2 and under £10 0 2
210,398	£2 and under £5 - 0 2	10 „ 20 0 4
213,012	5 „ 10 - 0 3	20 „ 50 0 8
236,867	10 „ 20 - 0 6	50 „ 100 1 0
237,826	20 „ 50 - 1 0	100 „ 200 2 0
221,151	50 „ 100 - 1 6	200 „ 500 3 0
230,166	100 „ 200 - 2 6	500 and upwards - 5 0
248,594	200 „ 300 - 4 0	Receipts in full - 5 0
242,228	300 „ 500 - 5 0	
239,428	500 „ 1,000 - 7 6	
234,614	1,000 and upwards - 10 0	
227,882	Receipts in full - 10 0	
213,616		
177,318	1833 to 1842.	
183,178	£5 and under £10 - 0 3	1833 to 1842.
184,080	10 „ 20 - 0 6	£5 and under £10 0 2
183,840	20 „ 50 - 1 0	10 „ 20 0 4
186,179	50 „ 100 - 1 6	20 „ 50 0 8
187,249	100 „ 200 - 2 6	50 „ 100 1 0
187,868	200 „ 300 - 4 0	100 „ 200 2 0
187,334	300 „ 500 - 5 0	200 „ 500 3 0
193,066	500 „ 1,000 - 7 6	500 and upwards - 5 0
	1,000 and upwards - 10 0	Receipts in full - 5 0
	Receipts in full - 10 0	

No Account can be rendered prior to the Year 1810 for Great Britain, nor prior to the Year 1817 for Ireland.

Great Britain only.

RECEIPTS.

Years.	Amount of Duty.	Rate of Duty. United Kingdom.
	£	
1843	187,509	
1844	189,425	
1845	194,800	
1846	198,178	£5 and under £10 0 3
1847	206,031	10 „ 20 0 6
1848	199,103	20 „ 50 1 0
1849	220,291	50 „ 100 1 6
1850	174,694	100 „ 200 2 6
1851	187,877	200 „ 300 4 0
1852	194,089	300 „ 500 5 0
1853	215,202 *	500 „ 1,000 7 6
		1,000 and upwards - 10 0
		Receipts in full - 10 0

Year ended 31st March		Receipts and Drafts.	
1855	245,368		
1856	281,847		
1857	302,249	Receipts, £2 and upwds.	0 1
1858	302,624	Drafts and Orders payable on demand from 1st October 1854 -	0 1
1859	443,574	Extended to all cheques in 1858.	
1860	411,435		

Receipt Drafts and other 1d. Stamps.

		Receipts, £2 & upwds. Drafts or Orders. Script Certificates. Certificates of Birth, &c.	
1861	464,380		
1862	447,206	Delivery Orders, £2 and upwards.	
1863	470,723	Contract Notes for Stocks, &c., £5 and upwards, from 28th August 1860.	
1864	495,853		
1865	519,289	Certain Policies of Insurance, premium not exceeding 2s.6d., from 28th August 1860.	0 1
1866	550,534		
1867	569,142	Proxies and Voting Papers for voting at Meetings of Joint Stock Companies, from 13th May 1864.	
1868	586,964		
1869	591,841	Policies, Fire, from 25th June 1865. Certain Agreements for letting small Tenements, from 5th July 1865.	

* The succeeding rates apply to portions of these years.

NEWSPAPER DUTY.

AMOUNT and RATE of DUTY in each Year from the Imposition of the Duty to the Year 1868, 31st March 1869.

YEARS.	GREAT BRITAIN.			IRELAND.		UNITED KINGDOM.
	Amount of Duty.		Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.
	Commenced 1st August 1712. No account can be rendered prior to the Year 1749.					
	£					
1749	16,450		1712 to 1757.			
1750	15,237					
1751	15,241					
1752	16,242					
1753	15,990		Not exceeding half a sheet - - $0\frac{1}{2}$ d.			
1754	17,040		„ whole sheet - - 1			
1755	18,000					
1756	22,388					
1757	27,784	*				
1758	42,416		1757 to 1776.			
1759	42,423					
1760	43,339			Commenced		
1761	43,741		Not exceeding half a sheet - - 1	25th March		
1762	43,858		„ whole sheet - - $1\frac{1}{2}$	1774.	1774 to 1785.	
1763	42,374				d.	
1764 to 1794	No account can be rendered for these Years.		1776 to 1789. Not exceeding half a sheet - $1\frac{1}{2}$; „ whole sheet - 2		Not exceeding one sheet $0\frac{1}{2}$	
	ENGLAND.	SCOTLAND.	From 1789.	No account can be rendered prior to the Year 1817.	1785 to 1798.	
	£	£	Not exceeding half a sheet - - 2		Not exceeding one sheet 1	
1795	142,994	No account can be rendered for these Years.	„ whole sheet - - $2\frac{1}{2}$			
1796	151,606					
1797	200,593	10,720 *				
1798	205,082	13,901 *	Not exceeding half a sheet - $3\frac{1}{2}$; „ whole sheet - 4			
Aug. 1799 to Jan. 1801	210,022	14,192 / 13,853				
1801	220,093	14,500				
1802	208,021	14,113				
1803	231,713	15,461				
1804	246,775	16,866				
1805	256,813	17,095			1798 to 1816.	
1806	280,277	19,158	For every sheet not exceeding 32 inches in length and 22 inches in breadth - - - $3\frac{1}{2}$		Not exceeding one sheet 2	
1807	293,090	19,502			If published but once a week - - 4	
1808	304,034	19,599				
1809	328,655	21,445				
1810	328,414	21,288				
1811	335,095	21,055				
1812	345,902	22,948				
1813	362,241	21,922				
1814	363,500	20,158				
1815	363,414	20,282 *				
1816	350,894	16,612		£		
1817	349,104	14,180	For every sheet not exceeding 32 inches in length and 22 inches in breadth - - - 4	19,082	From 1816.	
1818	350,257	17,482		20,417	Not exceeding one sheet 2	
1819	365,080	19,060		21,407		
1820	419,619	20,609		22,878		

* The succeeding rates apply to portions of these years.

NEWSPAPER DUTY.

unt and Rate of Duty in each Year, from the Imposition of the Duty, to the Year 1868 ended 31st March 1869—*continued.*

	ENGLAND.	SCOTLAND.	ENGLAND AND SCOTLAND.	IRELAND.		UNITED KINGDOM.
s.	Amount of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.
	£	£		£		£
	394,996	19,374		22,546		436,916
	378,486	20,387	For every sheet not exceeding 32 inches in length and 22 inches in breadth - - - 4 *d.*	23,757		422,630
	390,375	20,796		25,688		436,859
	409,281	22,387		25,885		457,553
	425,154	24,420 *		26,927		476,501
	429,662	22,013		25,453		477,128
	428,629	29,929		25,840		484,398
	439,798	33,556		27,665	Not exceeding one sheet 2 *d.*	501,019
	438,668	42,301		28,852		509,821
	455,972	49,466	For every sheet (without restriction as to size) - - - 4	29,361		534,799
	502,698	52,090	Supplements containing advertisements only - - - 2	31,847		586,635
	490,451	51,466		32,513		574,430
	461,457	48,101		31,591		541,149
	458,034	49,340		29,782		537,156
	473,911	47,999		31,287		553,197
	361,413	37,453 *		26,288 *		425,154
	182,998	18,671		21,756		223,425
	184,077	20,539		21,976		226,592
	198,052	22,400		23,819		244,271
	202,737	22,964		24,851		250,552
	202,735	24,430		24,839		252,004
	211,793	24,028	For every sheet not exceeding a superfices of 1,530 inches - 1	25,341		261,162
	219,163	24,837		27,181		271,181
	233,217	25,889	Exceeding 1,530 inches and not exceeding 2,295 inches - - $1\frac{1}{2}$	28,724		287,830
	270,509	27,942		29,232		327,683
	287,536	29,338	Exceeding 2,295 inches - - 2	29,277		346,151
	284,339	31,426	Supplements not exceeding a superficies of 765 inches - - $0\frac{1}{2}$	27,514		343,279
	299,287	31,619		29,381		360,287
	297,142	31,107		26,519		354,768
	298,264	32,353		26,352		356,969
	342,795	32,253		28,579		403,627
	353,836	32,518		35,458		421,812
	353,072	33,326 *		34,479	Same rates as in England and Scotland.	420,877
ended March						
	411,665	38,828		37,517		488,010
	208,148	25,877		29,009		263,034
	122,242	19,411	For every newspaper or supplement to a newspaper not exceeding 2,295 superficial inches - 1	22,449		164,102
	117,541	18,958		22,492		158,991
	109,269	19,367		22,554		151,190
	105,182	19,100	For any further supplement to such newspaper not exceeding 1,148 superficial inches - - $0\frac{1}{2}$	22,967		147,249
	99,923	18,112		21,368		139,403
	94,499	17,662		21,225		133,386
	92,469	16,485	For any two such supplements, on each - - - $0\frac{1}{2}$	20,009		128,963
	88,945	16,536		19,278		124,759
	88,124	15,574	[*In* 1855 *the duty on newspapers was repealed, except for transmission by post.*]	18,375		122,073
	91,038	15,922		18,345		125,305
	86,757	15,362		17,949		120,068
	87,744	14,610		17,871		120,225
	83,730	14,405		17,853		115,988

* The succeeding rates apply to portions of these years.

FIRE INSURANCE DUTY.

AMOUNT and RATE of DUTY, VALUE of PROPERTY on which DUTY was paid, and VALUE of AGRICU
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YEARS.	ENGLAND.				SCOTLAND.			
	Amount of Duty.	Rate of Duty.	Value of Property on which Duty was paid.	Value of Agricultural Stock insured but exempted from Duty.	Amount of Duty.	Rate of Duty.	Value of Property on which Duty was paid.	Valu Agricultu insure exempt Du
	Commenced 24 June 1782	per cent. per Annum.		Agricultural Stock exempted from 24th June 1833	Commenced 24 June 1782			Agricultu exempt 24th Ju
24th June 1782 to 1st Aug. 1783	£ 149,807	1s. 6d.	£ —	£ —	£ 1,956	Same Rates as in ENGLAND.	£ —	
1783	114,875		153,166,000	—	1,500		2,000,000	
1784	102,280		136,373,000	—	1,336		1,781,000	
1785	99,471		132,628,000	—	1,299		1,782,000	
1786	100,689		134,252,000	—	1,316		1,754,000	
1787	101,324		135,098,000	—	1,414		1,885,000	
1788	104,914		139,885,000	—	1,565		2,086,000	
1789	108,712		144,949,000	—	1,654		2,205,000	
1790	113,166		150,888,000	—	1,851		2,468,000	
1791	121,567		162,089,000	—	2,000		2,666,000	
1792	132,955		177,273,000	—	2,141		2,854,000	
1793	132,373		176,497,000	—	2,050		2,733,000	
1794	132,536		176,714,000	—	2,166		2,888,000	
1795	141,256		188,341,000	—	2,422		3,229,000	
1796	136,122		181,496,000	—	2,424		3,232,000	
1797	183,756	1s. 6d.–2s.	*	—	3,158		*	
1798	198,634		198,634,000	—	3,497		3,497,000	
1st August 1799 to 5th Jan. 1800	91,782		*	—	1,030		*	
1800	204,947	2s.	204,947,000	—	3,615		3,615,000	
1801	219,624		219,624,000	—	3,786		3,786,000	
1802	223,548		223,548,000	—	3,896		3,896,000	
1803	238,067		238,067,000	—	5,419		5,419,000	
1804	260,610	2s.–2s. 6d.	*	—	5,424		*	
1805	321,155		256,924,000	—	7,242		5,793,000	
1806	341,193		272,954,000	—	9,804		7,843,000	
1807	352,050		281,640,000	—	11,414		9,131,000	
1808	378,875		303,100,000	—	12,035		9,628,000	
1809	406,038		324,830,000	—	13,362		10,689,000	
1810	434,158	2s. 6d.	347,326,000	—	16,435		13,148,000	
1811	447,758		358,206,000	—	17,245		13,796,000	
1812	453,252		362,601,000	—	15,678		12,542,000	
1813	437,381		349,904,000	—	15,919		12,735,000	
1814	486,540		389,232,000	—	16,411		13,128,000	
1815	501,955	2s. 6d.–3s.	*	—	16,671		*	
1816	573,212		382,141,000	—	19,242		12,828,000	
1817	577,428		384,952,000	—	20,163		13,442,000	
1818	584,244		389,496,000	—	20,198		13,465,000	
1819	595,262		396,841,000	—	21,865		14,576,000	
1820	586,898	3s.	391,265,000	—	22,244		14,829,000	
1821	599,534		399,689,000	—	21,828		14,552,000	
1822	607,864		405,242,000	—	23,343		15,562,000	
1823	602,503		401,668,000	—	24,846		16,564,000	
1824	641,550		427,700,000	—	28,019		18,679,000	
1825	663,334		442,222,000	—	38,121		25,414,000	

* The Value of Property cannot be corr

FIRE INSURANCE DUTY.

ured but exempted from DUTY, in each Year from the Imposition of the Duty to the Year n 1869.

IRELAND.			UNITED KINGDOM.			
Duty.	Rate of Duty.	Value of Property on which Duty was paid.	Value of Agricultural Stock insured but exempted from Duty.	Amount of Duty.	Value of Property on which Duty was paid.	Value of Agricultural Stock insured but exempted from Duty.	YEARS.
	per Cent. per Annum.	£	£ Agricultural Stock exempted from 24th June 1833.	£	£	£	
		—	—	151,763	—	—	24th June 1782 to 1st Aug. 1783
		—	—	116,375	155,166,000	—	1783
		—	—	103,616	138,154,000	—	1784
		—	—	100,770	134,360,000	—	1785
		—	—	102,005	136,006,000	—	1786
		—	—	102,738	136,983,000	—	1787
		—	—	106,479	141,971,000	—	1788
		—	—	110,366	147,154,000	—	1789
		—	—	115,017	153,356,000	—	1790
		—	—	123,567	164,755,000	—	1791
		—	—	135,096	180,127,000	—	1792
1 25th 786. ccount ndered he year		—	—	134,423	179,230,000	—	1793
		—	—	134,702	179,602,000	—	1794
		—	—	143,678	191,570,000	—	1795
		—	—	138,546	184,728,000	—	1796
		—	—	186,914	*	—	1797
	1s.	—	—	202,131	202,131,000	—	1798
		—	—	92,812	*	—	1st August 1799 to 5th Jan. 1800
		—	—	208,562	208,562,000	—	1800
		—	—	223,410	223,410,000	—	1801
		—	—	227,444	227,444,000	—	1802
		—	—	243,486	243,486,000	—	1803
		14,548,000	—	273,308	*	—	1804
		14,184,000	—	335,489	276,901,000	—	1805
		8,214,000	—	355,104	289,011,000	—	1806
		30,284,000	—	378,606	321,055,000	—	1807
7		34,894,000	—	408,357	347,622,000	—	1808
3		39,536,000	—	439,168	375,055,000	—	1809
8		44,816,000	—	473,001	405,290,000	—	1810
8		42,736,000	—	486,371	414,738,000	—	1811
4	1s.–2s. 6d.	*	—	493,514	*	—	1812
3		21,306,000	—	479,933	383,945,000	—	1813
2		22,265,000	—	530,783	424,625,000	—	1814
1		19,560,000	—	543,077	*	—	1815
0		20,456,000	—	618,024	415,425,000	—	1816
4		17,779,000	—	619,815	416,173,000	—	1817
5		17,484,000	—	626,297	420,445,000	—	1818
1	2s. 6d.	18,160,000	—	639,828	429,577,000	—	1819
7		17,389,000	—	630,879	423,483,000	—	1820
3		17,554,000	—	643,305	431,795,000	—	1821
7		17,285,000	—	652,814	438,089,000	—	1822
1		17,544,000	—	649,280	435,776,000	—	1823
4		21,235,000	—	696,113	467,614,000	—	1824
9		19,223,000	—	725,484	486,859,000	—	1825

GREAT BRITAIN only.

GREAT BRITAIN only.

nce of the change in the Rate of Duty.

(*continued.*)

FIRE INSURANCE DUTY.

Amount and Rate of Duty, Value of Property on which Duty was paid, and Value of Agricultural Stock in

Years.	ENGLAND.				SCOTLAND.			
	Amount of Duty.	Rate of Duty.	Value of Property on which Duty was paid.	Value of Agricultural Stock insured but exempted from Duty.	Amount of Duty.	Rate of Duty.	Value of Property on which Duty was paid.	Va Agr ins ex fro
	£	Per Cent. per Annum.	£	£	£		£	
1826	691,868		461,245,000	—	45,991		30,660,000	
1827	670,033		446,688,000	—	47,095		31,396,000	
1828	706,245		470,830,000	—	47,564		31,709,000	
1829	723,324		482,216,000	—	50,460		33,640,000	
1830	717,276		478,184,000	—	51,580		34,386,000	
1831	748,680		499,120,000	—	50,673		33,782,000	
1832	755,598		503,732,000	—	51,164		34,109,000	
1833	754,696		503,130,000	—	51,215		34,143,000	
1834	725,910		483,940,000	37,211,603	50,538		33,692,000	N re
1835	756,194		504,129,000	41,489,818	53,230		35,486,000	2
1836	780,529		520,352,000	43,095,228	54,631		36,420,000	2
1837	805,996		537,330,000	44,916,981	57,200		38,133,000	3
1838	835,062		556,708,000	47,870,833	59,104		39,402,000	3
1839	864,656		576,437,000	48,669,028	60,316		40,210,000	3
1840	885,692		590,461,000	50,988,016	59,747		39,831,000	3
1841	900,992		600,661,000	52,059,764	64,939		43,292,000	3
1842	920,526		613,684,000	53,086,797	65,894		43,929,000	4
1843	921,809		614,539,000	55,634,205	65,499		43,666,000	4
1844	935,443		623,628,000	54,927,572	68,227		45,484,000	4
1845	961,021	3*s.*	640,680,000	55,858,637	70,684		47,122,000	4
1846	980,831		653,887,000	56,035,561	74,641		49,760,000	
1847	1,003,139		668,759,000	58,192,056	73,080		48,720,000	4
1848	1,001,469		667,646,000	58,873,895	64,394		42,929,000	4
1849	1,019,721		679,814,000	58,292,239	64,171		42,780,000	4
1850	1,042,397		694,931,000	57,162,246	65,876		43,917,000	4
1851	1,070,728		713,818,000	54,935,053	67,229		44,819,000	4
1852	1,098,458		732,305,000	54,780,249	68,099		45,399,000	4
1853	1,141,347		760,898,000	56,035,777	71,600		47,733,000	4
Ended 31st March								
1855	1,188,618		792,412,000	59,458,036	58,839		39,226,000	5
1856	1,205,407		803,604,000	62,854,691	79,502		53,001,000	5
1857	1,243,341		828,894,000	65,031,757	83,075		55,383,000	5
1858	1,269,120		846,080,000	65,340,363	89,536		59,690,000	5
1859	1,311,636		874,424,000	66,468,526	93,188		62,125,000	5
1860	1,334,282		889,521,000	66,949,050	98,179		65,452,000	6
1861	1,375,798		917,198,000	66,034,399	107,295		71,530,000	6
1862	1,412,079		941,386,000	65,195,120	119,106		79,404,000	7
1863	1,454,484		969,656,000	65,786,964	124,250		82,833,000	6
1864	1,502,214		1,001,476,000	67,110,371	129,043		86,028,000	6
1865	1,450,112	3*s.*— On Stock in Trade 1*s.* 6*d.* Other Property 3*s.*	1,063,026,000	69,075,280	125,137		91,739,000	6
1866	1,085,608	On Stock in Trade 1*s.* 6*d.* Other Property 3*s.*— 1*s.* 6*d.*	1,102,906,000	69,962,289	96,619		96,604,000	6
1867	868,921	1*s.* 6*d.*	1,158,561,000	69,588,237	80,305		107,073,000	7
1868	894,034		1,192,045,000	71,464,834	87,638		116,850,000	
1869	961,928		1,282,570,000	75,436,801	99,222		132,296,000	6

Same Rates as in England.

FIRE INSURANCE DUTY.

from Duty, in each Year from the Imposition of the Duty to the Year 1868 ended 31st March 1869.

of	Rate of Duty.	IRELAND. Value of Property on which Duty was paid.	IRELAND. Value of Agricultural Stock insured but exempted from Duty.	UNITED KINGDOM. Amount of Duty.	UNITED KINGDOM. Value of Property on which Duty was paid.	UNITED KINGDOM. Value of Agricultural Stock insured but exempted from Duty.	Years.
		£	£	£	£	£	
1	2s. 6d.	20,200,000	—	763,110	512,105,000	—	1826
4		21,243,000	—	743,682	499,327,000	—	1827
1		22,592,000	—	782,050	525,131,000	—	1828
5		22,804,000	—	802,290	538,660,000	—	1829
2		23,377,000	—	798,078	535,947,000	—	1830
0		23,368,000	—	828,563	556,270,000	—	1831
4		23,467,000	—	836,096	561,308,000	—	1832
8		25,222,000	—	837,439	562,495,000	—	1833
4		26,219,000	No Account can be rendered for this year.	809,222	543,851,000	—	1834
3		27,842,000	152,093	844,227	567,457,000	44,255,740	1835
3		29,602,000	No Account.	872,163	586,374,000	—	1836
5		32,092,000	293,845	903,311	607,555,000	48,567,850	1837
0		33,096,000	378,628	935,536	629,206,000	51,853,785	1838
4		34,803,000	371,661	968,476	651,450,000	52,463,496	1839
8		36,278,000	401,656	990,787	666,570,000	54,715,016	1840
6		36,564,040	446,747	1,011,637	680,517,000	56,501,461	1841
9	2s. 6. - 3s.	*	479,968	1,033,189	*	57,622,554	1842
0		32,480,000	476,695	1,036,028	690,685,000	60,209,898	1843
4		33,082,000	500,434	1,053,294	702,194,000	59,700,561	1844
7		34,278,000	560,223	1,083,122	722,080,000	60,878,077	1845
9		35,392,000	553,065	1,108,561	739,039,000	61,625,506	1846
4		36,029,000	634,091	1,130,263	753,508,000	63,522,553	1847
7		33,964,000	582,459	1,116,810	744,539,000	63,594,882	1848
9		33,686,000	510,853	1,134,421	756,280,000	62,873,028	1849
9		34,172,000	475,124	1,159,532	773,020,000	61,805,427	1850
9		35,032,000	458,811	1,190,506	793,669,000	59,463,172	1851
5		35,883,000	507,538	1,220,382	813,587,000	59,598,041	1852
9		37,652,000	556,749	1,269,426	846,283,000	60,987,666	1853
							Ended 31st March
7	Same Rates as in England.	39,038,000	620,692	1,306,014	870,676,000	65,510,017	1855
9		39,499,000	669,123	1,344,158	896,104,000	69,003,399	1856
9		41,706,000	829,999	1,388,975	925,983,000	71,609,522	1857
7		43,418,000	921,984	1,423,783	949,188,000	72,057,214	1858
9		45,079,000	1,055,203	1,472,443	981,628,000	73,481,212	1859
7		47,518,000	1,090,973	1,503,738	1,002,491,000	74,143,893	1860
4		51,162,000	1,075,114	1,559,837	1,039,890,000	73,499,689	3861
6		53,664,000	1,099,101	1,611,681	1,074,454,000	73,326,049	1862
2		53,961,000	1,119,763	1,659,676	1,106,450,000	73,528,170	1863
6		55,910,000	1,049,641	1,715,123	1,143,414,000	74,796,031	1864
6		58,200,000	1,176,387	1,651,335	1,212,965,000	76,718,933	1865
6		63,499,000	1,266,118	1,237,513	1,263,009,000	78,049,506	1866
8		67,850,000	1,366,166	1,000,114	1,333,484,000	77,999,523	1867
4†		55,912,000†	1,338,692†	1,023,606	1,364,807,000	80,548,523	1868
6†		11,861,000†	300,882†	1,070,046	1,426,727,000	84,358,802	1869

Value of Property cannot be correctly given in consequence of the change in the Rate of Duty.
u 25th December 1867, British Fire Insurance Companies were required to account in Great Britain for Insurances effected in

MARINE INSURANCES.

AMOUNT and RATE of DUTY in each Year from the Imposition of the Duty to the Year 1868, ended 31st M

YEARS.	GREAT BRITAIN.			IRELAND.	
	Amount of Duty.		Rate of Duty.	Amount of Duty.	Rate of Duty.
	Commenced 28th June 1694.		1694 to 1712. On every Policy of Insurance - - - 0 6 (England only.)	Commenced 25th Mar. 1795.	
			1712 to 1714. On every Policy of Insurance - - 0 6; On every Policy of Insurance within the Bills of Mortality - - - - - 2 10 (England only.)		
			1714 to 1757. s. d. On every Policy of Insurance - - - 0 6; On every Policy of Insurance within the Bills of Mortality - - - - 2 10		
	No account can be rendered prior to the year 1820.		1757 to 1795. On every Policy of Insurance - - - 1 6	No account can be rendered prior to the year 1820.	1795 to 1805. On every Policy of Insurance - - s. 1 d. 6
			1795 to 1801. For every 100*l.* or fractional part thereof - - 2 6; Where the premium shall not exceed 10*s.* per cent.: For every 100*l.* and for every fraction of 100*l.* - 1 3		
			1801 to 1802. For every 100*l.* or fractional part thereof - - 5 0; Where the premium shall not exceed 10*s.* per cent.: For every 100*l.* and for every fraction of 100*l.* - 2 6		
			1802 to 1804. For every 100*l.* or fractional part thereof - - 5 0; Where the premium shall not exceed 20*s.* per cent.: For every 100*l.* and for every fraction of 100*l.* - 2 6		
	£			£	
1820	231,231			1,929	
1821	221,930			1,722	
1822	211,638			1,828	
1823	223,634			2,102	
1824	223,664		From 1804.	4,420	
1825	272,506		In respect of every 100*l.* or fraction of 100*l.*:	10,060	
1826	213,945		*Coasting Policies.*	6,630	
1827	238,906		Where the premium shall not exceed 20*s.* per cent. 1 3; Where the premium shall exceed 20*s.* per cent. - 2 6	2,973	From 1805. In respect of every 100*l.* or fraction of 100*l.*:
	England.	Scotland.	*Foreign Policies.*		*Coasting Policies.*
1828	227,855	16,381	Where the premium shall not exceed 20*s.* per cent. 2 6; Where the premium shall exceed 20*s.* per cent. - 5 0	2,010	Where the premium shall not exceed 20*s.* per cent. - - s. 1 d. 3
1829	209,648	18,325		1,612	
1830	201,125	18,883		2,151	
1831	203,384	19,440		2,670	Where the premium shall exceed 20*s.* per cent. - - - 2 6
1832	190,931	19,297		2,358	
1833	192,382	19,024 *		1,797	*Foreign Policies.*
1834	183,802	17,861		1,519	Where the premium shall not exceed 20*s.* per cent. - - 2 6
1835	199,718	18,381	In respect of every 100*l.* or fraction of 100*l.*:	1,329	
1836	231,989	22,220	*Coasting Policies.*	1,350	Where the premium shall exceed 20*s.* per cent. - - - 5 0
1837	204,149	20,681	Where the premium shall not exceed 20*s.* per cent. 1 3; Where the premium shall exceed 20*s.* per cent. - 2 6	1,332	
1838	229,873	23,515		1,332	
1839	264,907	29,898	*Foreign Policies.*	1,539	
1840	269,623	32,002	Where the premium shall not exceed 15*s.* per cent. 1 3; Where the premium shall exceed 15*s.* and not exceed 30*s.* per cent. - - - - - 2 6	1,327	
1841	254,494	31,795		1,475	
1842	224,072	28,627	Where the premium shall exceed 30*s.* per cent. - 5 0; For every term not exceeding three months - 2 6	1,638	
1843	226,449	28,879	For every term exceeding three months - - 5 0	968	
1844	174,492	18,664 *		1,632 *	
1845	131,946	14,877		1,899	
1846	132,122	17,065	In respect of every 100*l.* or fraction of 100*l.*:	2,355	
1847	160,949	19,304	Where the premium shall not exceed 10*s.* per cent. 0 3; Exceeding 10*s.* and not exceeding 20*s.* per cent. - 0 6; " 20*s.* " 30*s.* " - 1 0; " 30*s.* " 40*s.* " - 2 0; " 40*s.* " 50*s.* " - 3 0; Exceeding 50*s.* per cent. - - - - - 4 0; Mutual Insurances - - - - - 2 6; For every term not exceeding six months - - 2 6; For every term exceeding six months - - - 4 0	2,079	Same rates as in Great Britain.
1848	149,662	14,091		1,668	
1849	145,883	12,867		1,359	
1850	149,907	13,079		1,135	
1851	161,330	12,017		801	
1852	181,409	11,522		858	
1853	254,413	16,226		903	

* The succeeding rates apply to a portion of these years.

MARINE INSURANCES.

Rate of Duty in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869—*continued.*

ENGLAND.		SCOTLAND.		IRELAND.		UNITED KINGDOM.
Rate of Duty.		Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.
		£		£		£
		19,438		1,386		293,388
		21,978		891		324,392
		25,506		901		325,689
In respect of every 100*l.* or fraction of 100*l.* :—	*s.* *d.*					
Where the premium shall not exceed 10*s.* per cent.	0 3	25,173		794		319,519
Exceeding 10*s.* and not exceeding 20*s.* per cent.	0 6					
„ 20*s.* „ 30*s.* „	1 0	19.577		696		287,071
„ 30*s.* „ 40*s.* „	2 0					
„ 40*s.* „ 50*s.* „	3 0	19,379		1,255		325,708
Exceeding 50*s.* per cent.	4 0					
Mutual Insurances	2 6	18,251		926		328,735
For every term not exceeding six months	2 6					
For every term exceeding six months	4 0	17,145		853		339,043
		18,713		684		370,647
		19,512	Same as in England.	677	Same as in England.	411,241
		21,168		559		403,199
[*Policies made abroad by Insurers in the United Kingdom charged with duty from 5th July* 1865.]						
In respect of every 100*l.* or fraction of 100*l.* :—	*s.* *d.*					
Where the premium shall not exceed 10*s.* per cent.	0 3					
Exceeding 10*s.* and not exceeding 20*s.* per cent.	0 6					
„ 20*s.* „ 30*s.* „	1 0					
„ 30*s.* „ 40*s.* „	2 0					
„ 40*s.* „ 50*s.* „	3 0					
Exceeding 50*s.* per cent.	4 0	21,376		651		477,159
Mutual Insurances	2 6					
On any ship in dock, harbour, or river :—		21,821		876		487,378
For any term not exceeding one month	0 6					
Exceeding one month and not exceeding six months	1 0					
On any ship wheresoever the same may be :—						
For any term exceeding three and not exceeding six months	2 0					
Exceeding six months	4 0					
In respect of every 100*l.* or fraction of 100*l.* :—						
Upon any voyage	0 3	7,138		305		168,265
For time, not exceeding six months	0 3	3,267		151		85,960
Exceeding six and not exceeding twelve months	0 6					

* The succeeding rates apply to portions of these years.

PATENT MEDICINE.

AMOUNT and RATE OF DUTY in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869.

YEARS.	AMOUNT OF DUTY.	RATE OF DUTY. (England and Scotland.)
Commenced 1st Sept. 1783.	No account can be rendered prior to the year 1800.	1783 to 1784. Where the price of the enclosure and its contents shall be :— s. d. Under 2s. 6d. - - 0 3; 2s. 6d. and under 5s. - 6 0; 5s. and upwards - - 1 0
	£	From 1785.
1800	14,036	Not exceeding 1s. - - 0 1½; Exceeding 1s. and not exceeding 2s. 6d. - - 0 3
1801	14,793	Exceeding 2s. 6d. and under 5s. - - - 0 6; 5s. and upwards - - 1 0
1802	27,524	
1803	33,306	
1804	34,050	
1805	34,348	
1806	36,065	
1807	37,910	
1808	39,963	
1809	39,298	
1810	41,326	
1811	37,860	
1812	33,802	
1813	41,789	Not exceeding 1s. - - 0 1½
1814	44,078	Exceeding 1s. and not exceeding 2s. 6d. - - 0 3
1815	43,454	Exceeding 2s. 6d. and not exceeding 4s. - - 0 6
1816	39,791	Exceeding 4s. and not exceeding 10s. - - 1 0
1817	41,195	
1818	44,325	Exceeding 10s. and not exceeding 20s. - - 2 0
1819	37,942	Exceeding 20s. and not exceeding 30s. - - 3 0
1820	39,227	Exceeding 30s. and not exceeding 50s. - - 10 0
1821	40,109	Exceeding 50s. - - 20 0
1822	39,927	
1823	38,757	
1824	47,002	
1825	44,639	
1826	41,789	
1827	43,655	
1828	40,880	
1829	37,650	
1830	38,785	
1831	39,084	

YEARS.	AMOUNT OF DUTY.	RATE OF DUTY. (England and Scotland.)
	£	
1832	44,379	
1833	38,375	
1834	31,007	
1835	30,516	
1836	31,376	
1837	30,495	
1838	29,418	
1839	29,858	
1840	29,493	
1841	30,290	
1842	30,503	
1843	28,937	
1844	30,536	
1845	32,623	
1846	34,545	s. Not exceeding 1s. - - 0
1847	32,624	Exceeding 1s. and not exceeding 2s. 6d. - - 0
1848	32,842	Exceeding 2s. 6d. and not exceeding 4s. - - 0
1849	42,263	Exceeding 4s. and not exceeding 10s. - - 1
1850	24,721	Exceeding 10s. and not exceeding 20s. - - 2
1851	33,680	Exceeding 20s. and not exceeding 30s. - - 3
1852	37,233	Exceeding 30s. and not exceeding 50s. - - 10
1853	42,072	Exceeding 50s. - - 20
Ended 31st March.		
1855	35,420	
1856	40,017	
1857	46,416	
1858	43,303	
1859	43,091	
1860	45,624	
1861	46,773	
1862	46,237	
1863	50,117	
1864	52,075	
1865	55,333	
1866	59,894	
1867	62,250	
1868	62,556	
1869	66,860	

CARDS AND DICE.

AMOUNT and RATE of DUTY, in each Year from the IMPOSITION of the DUTY to the Year 1868 ended 31st March 1869.

Commenced in Great Britain 11th June 1711.

Commenced in Ireland, 25th March 1729.

No account can be rendered for Ireland prior to 1812.

Years.	Amount of Duty.	Rate of Duty.
	£	
1711	1,814	Great Britain; Cards 6*d.* per pack. Dice 5*s.* per pair.
1712	3,330	
1713	4,550	
1714	5,499	
1715	5,586	
1716	7,751	
1717	8,628	
1718	8,800	
1719	8,183	
1720	9,920	
1721	9,925	
1722	9,675	
1723	9,713	
1724	9,862	
1725	10,211	
1726	10,169	
1727	9,568	
1728	9,516	
1729	9,467	
1730	9,072	
1731	9,524	
1732	9,431	
1733	9,334	
1734	9,637	
1735	10,170	
1736	9,840	
1737	10,252	
1738	9,914	
1739	9,645	
1740	9,937	
1741	8,497	
1742	9,360	Great Britain and Ireland; Cards 6*d.* Dice 5*s.*
1743	9,037	
1744	9,920	
1745	7,880	
1746	9,688	
1747	10,313	
1748	10,520	
1749	10,731	
1750	10,785	
1751	10,689	
1752	10,797	
1753	10,085	
1754	10,083	
1755	14,596	
1756	13,256	
1757	14,842	
1758	15,407	
1759	16,052	
1760	15,716	
1761	15,438	
1762	18,613	
1763	18,728	
1764	19,552	Great Britain: Cards 1*s.* 0*d.* Dice 10*s.* Ireland: Cards 0*s.* 6*d.* Dice 5*s.*
1765	20,343	
1766	20,150	
1767	21,251	
1768	21,984	
1769	21,541	
1770	22,535	
1771	24,003	
1772	24,278	
1773	24,598	
1774	23,934	Great Britain: Cards 1*s.* Dice 10*s.* Ireland: Cards 1*s.* Dice 5*s.*
1775	28,585	
1776	25,795	
1777	27,918	
1778	28,624	
1779	27,864	
1780	28,270	
1781	27,453	
1782	26,717	Great Britain: Cards 1*s.* 6*d.* Dice 12*s.* 6*d.* Ireland: Cards 1*s.* 0*d.* Dice 5*s* 0*d.*.
1783	25,911	
1784	26,148	
1785	27,117	
1786	27,710	
1787	28,346	
1788	29,930	
1789	31,210	Great Britain: Cards 2*s.* 0*d.* Dice 15*s.* Ireland: Cards 0*s.* 6*d.* Dice 10*s.*
1790	35,616	Great Britain: Cards 2*s.* 0*d.* Dice 15*s.* Ireland: Cards 0*s.* 6*d.* Dice 5*s.*
1791	34,933	
1792	31,767	Great Britain: Cards 2*s.* 0*d* Dice 15*s.* Ireland: Cards 1*s.* 0*d.* Dice 5*s.*
1793	29,481	
1794	25,411	
1795	24,783	
1796	21,748	
1797	20,521	Great Britain: Cards 2*s.* 0*d.* Dice 15*s.* Ireland: Cards 1*s.* 6*d.* Dice 10*s.*
1798	22,512	
1799	7,822	
1800	23,818	

ENGLAND only.

GREAT BRITAIN only.

CARDS AND DICE.

AMOUNT and RATE of DUTY, in each Year from the IMPOSITION of the DUTY to the Year 1868, ended 31st March 1869.

Years.	Amount of Duty.	Rate of Duty.		
	£			
1801	30,946	Great Britain and Ireland	Cards 2s. 6d.	Dice 17s. 6d.
1802	26,318			
1803	26,268		1s. 6d.	10s.
1804	24,674	Great Britain only. Great Britain and Ireland	Cards 2s. 6d.	Dice £1
1805	25,238			
1806	27,150		1s. 6d.	10s.
1807	27,991	Great Britain and Ireland	Cards 2s. 6d.	Dice £1
1808	28,555			
1809	28,928			
1810	29,074			
1811	28,108			
1812	27,117			
1813	28,509			
1814	27,146			
1815	27,928			
1816	23,967			
1817	24,516			
1818	26,001		2s. 0d.	15s.
1819	25,873			
1820	24,085			
1821	24,016			
1822	24,501			
1823	24,986			
1824	29,044			
1825	25,338			
1826	21,135			
1827	22,891			
1828	18,880	United Kingdom; Cards 1s. Dice £1.		
1829	16,816			
1830	16,048			
1831	16,726			
1832	16,296			
1833	16,282			
1834	15,934			
1835	14,139			
1836	15,656	United Kingdom; Cards 1s. Dice £1.		
1837	14,457			
1838	13,833			
1839	12,264			
1840	9,669			
1841	9,622			
1842	8,994			
1843	7,774			
1844	9,556			
1845	8,951			
1846	9,111			
1847	8,529			
1848	12,221			
1849	11,214			
1850	11,812			
1851	11,441			
1852	11,911			
1853	12,856			
Years ended 31st Mar.				
1855	12,831			
1856	12,328			
1857	14,575			
1858	13,634			
1859	15,046			
1860	15,256			
1861	14,533			
1862	13,637			
1863	9,269	From 1st September 1862. United Kingdom; Cards 3d.		
1864	8,315			
1865	8,926			
1866	9,071			
1867	9,292			
1868	9,354			
1869	10,324			

GOLD AND SILVER PLATE DUTY.

AMOUNT and RATE of DUTY in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869.

YEARS.	ENGLAND.		SCOTLAND.		IRELAND.		UNITED KINGDOM.
	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.
mmenced t June	£	Per oz.	£ Commenced 1st June 1720.	Per oz.	£	Per oz.	£
1720	19,145		No distinct Account can be rendered for these Years.				19,145
1721	15,040						15,040
1722	14,660						14,660
1723	14,620						14,620
1724	15,337		336				15,673
1725	14,948		294				15,242
1726	13,949		372				14,321
1727	13,060		333				13,393
1728	12,861		396		Commenced 25th March *1730.*		13,257
1729	12,210		345				12,555
1730	13,241		365		1,689		15,295
1731	13,245		380		851		14,476
1732	12,249		390		1,175		13,814
1733	10,948		360		946		12,254
1734	11,031		392		1,080		12,503
1735	10,587		368		936		11,891
1736	9,820		360		1,062		11,242
1737	9,682		408		1,060		11,150
1738	10,078		397		1,098		11,573
1739	12,006	Silver 6*d.*	401	Silver 6*d.*	1,142		13,549
1740	10,447		428		1,076		11,951
1741	9,466		367		1,062		10,895
1742	10,784		389		1,170		12,343
1743	10,246		387		1,115		11,748
1744	9,880		357		1,198		11,435
1745	8,363		251		1,038		9,652
1746	9,909		424		949		11,282
1747	9,473		387		1,131		10,991
1748	10,073		395		1,354		11,822
1749	9,983		443		1,288	Gold and Silver 6*d.*	11,714
1750	10,669		437		1,532		12,638
1751	11,165		453		1,501		13,119
1752	11,140		385		1,606		13,131
1753	10,552		395		1,610		12,557
1754	10,355		429		1,328		12,112
1755	9,886		428		1,235		11,549
1756	8,735		395		1,506		10,636
1757	7,852		359		1,150		9,361
1758					1,485		1,485
1759					1,333		1,333
1760					1,335		1,335
1761					1,384		1,384
1762	The Duty repealed, and a Licence Duty substituted.		The Duty repealed, and a Licence Duty substituted.		1,521		1,521
1763					1,618		1,618
1764					1,984		1,984
1765					1,772		1,772
1766					1,718		1,718
1767					1,688		1,688
1768					1,870		1,870
1769					1,688		1,688

ENGLAND only.

(*continued.*)

GOLD AND SILVER PLATE DUTY.

Amount and Rate of Duty in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869—*continued.*

Years.	ENGLAND.		SCOTLAND.		IRELAND.		UNITED KINGDOM.
	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.
	£	Per oz.	£	Per oz.	£	Per oz.	£
1770					1,851		1,851
1771					1,654		1,654
1772					1,703		1,703
1773					1,675		1,675
1774					1,646		1,646
1775	The Duty repealed, and a Licence Duty substituted.		The Duty repealed, and a Licence Duty substituted.		1,669		1,669
1776					1,833		1,833
1777					1,968		1,968
1778					1,768		1,768
1779					1,658		1,658
1780					1,877		1,877
1781					1,941		1,941
1782					2,049		2,049
1783					1,854		1,854
1784	No Account can be rendered for these Years.		No Account can be rendered for these Years.		1,868		1,868
1785					1,801		1,801
1786	25,280		337		1,862		27,479
1787	27,766		631		2,003		30,400
1788	25,240		305		2,004		27,549
1789	26,466		215		1,865	Gold and Silver 6*d.*	28,546
1790	28,414	Gold 8*s.* Silver 6*d.*	671		1,892		30,977
1791	30,866		510		1,883		33,259
1792	33,557		493		1,905		35,955
1793	30,979		558		1,512		33,049
1794	31,809		701	Gold 8*s.*	1,612		34,122
1795	32,115		483	Silver 6*d.*	1,928		34,526
1796	31,856		567		1,865		34,288
1797	29,201		852		1,081		31,134
1798	32,986		1,093		1,138		35,217
Aug. 1799 to Jan. 1800	24,996	Gold 16*s.*	2,663		1,897		29,556
1800	52,344	Silver 1*s.*	1,926		2,093		56,363
1801	53,186		1,883		1,839		56,908
1802	56,738		2,284		1,938		60,960
1803	60,947		2,468		2,240		65,655
1804	51,299		2,356		2,375		56,030
1805	73,900		3,248		2,660		79,808
1806	75,830		3,657		2,422		81,909
1807	79,945		3,663		2,796		86,404
1808	81,689		3,647		5,762		91,098
1809	87,108		3,794		6,209		97,111
1810	95,110	Gold 16*s.* Silver 1*s.* 3*d.*	4,560	Gold 16*s.* Silver 1*s.* 3*d.*	4,751		104,421
1811	81,778		3,787		3,931		89,496
1812	70,705		3,637		4,888		79,230
1813	66,198		3,426		5,406	Gold and Silver 1*s.*	75,030
1814	70,949		3,909		4,786		79,644
1815	78,120		4,031		3,818		85,969
1816	77,694		4,627		2,689		85,010
1817	81,692		4,314		3,015		89,021
1818	96,617	Gold 17*s.*	5,403	Gold 17*s.*	3,968		105,988
1819	91,551	Silver 1*s.* 6*d.*	5,839	Silver 1*s.* 6*d.*	3,863		101,253
1820	81,998		4,752		2,573		89,323

IRELAND

(*continued.*)

GOLD AND SILVER PLATE DUTY.

Amount and Rate of Duty in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869—*continued.*

Years.	ENGLAND.		SCOTLAND.		IRELAND.		UNITED KINGDOM.
	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.
	£	Per oz.	£	Per oz.	£	Per oz.	£
1821	76,400		4,929		3,072		84,401
1822	79,130		4,570		3,291		86,991
1823	81,478		4,737		3,362		89,577
1824	94,946		5,967		3,860		104,773
1825	113,416		7,324		2,388		123,128
1826	86,033		5,701		5,108		96,842
1827	91,133		4,449		4,995		100,577
1828	94,230		4,729		5,616		104,575
1829	87,713		4,520		5,186		97,419
1830	81,137		4,495		4,494		90,126
1831	79,513		4,364		3,887	Gold and Silver 1*s.*	87,764
1832	69,021		3,948		3,891		76,860
1833	66,628		3,926		3,709		74,263
1834	79,876		4,090		2,801		86,767
1835	81,893		4,101		2,906		88,900
1836	97,684		4,558		3,107		105,349
1837	89,562		4,620		2,073		96,255
1838	90,448		4,981		2,443		97,872
1839	96,171		4,952		2,491		103,614
1840	92,644		4,075		2,145		98,864
1841	87,681		4,092		1,884		93,657
1842	78,963		3,349		1,941		84,253
1843	70,696		3,099		1,602		75,397
1844	79,513	Gold 17*s.* Silver 1*s.* 6*d.*	3,549	Gold 17*s.* Silver 1*s.* 6*d.*	1,951		85,013
1845	89,783		3,902		2,342		96,027
1846	92,249		4,293		2,047		98,589
1847	82,128		3,204		1,184		86,516
1848	59,681		2,846		1,016		63,543
1849	58,985		2,472		866		62,323
1850	64,745		2,618		731		68,094
1851	70,252		2,268		817		73,337
1852	65,132		2,163		913		68,208
1853	79,336		2,508		1,059		82,903
Ended 31st March 1855	79,257		2,724		1,028		83,009
1856	70,596		2,369		1,069	Gold 17*s.* Silver 1*s.* 6*d.*	74,034
1857	74,176		2,713		1,370		78,259
1858	71,625		2,794		1,271		75,690
1859	63,812		2,540		1,369		67,721
1860	70,456		2,451		1,245		74,152
1861	75,361		2,269		1,249		78,879
1862	62,818		1,858		843		65,519
1863	64,778		1,745		831		67,354
1864	66,803		1,979		676		69,458
1865	70,388		2,042		774		73,204
1866	70,283		2,193		889		73,365
1867	70,056		2,278		809		73,143
1868	65,993		2,090		896		68,979
1869	62,763		2,031		885		65,679

ATTORNEYS', NOTARIES', AND CONVEYANCERS,' &c. LICENCES AND CERTIFICATES

AMOUNT and RATE of DUTY in each Year, from the IMPOSITION of the DUTY to the Year 1868, ended 31st March 1869.

YEARS.	ENGLAND AND SCOTLAND.				IRELAND.		UNITED KINGD
	Amount of Duty.		Rate of Duty.		Amount of Duty.	Rate of Duty.	Amount of Dut
	England.	Scotland.					
	Commenced 1st Nov. 1785. No Account can be rendered prior to the year 1787.		2s. 6d. for warrant to prosecute. Licences.				
	£ s. d.		London or Edinburgh.	Elsewhere.			£ s. d.
1787	17,928 15 0						17,928 15 0
1788	17,340 7 0						17,340 7 0
1789	17,652 0 0						17,652 0 0
1790	17,654 5 0						17,654 5 0
1791	17,991 15 0						17,991 15 0
1792	18,943 5 0						18,943 5 0
1793	19,240 2 6						19,240 2 6
1794	20,292 12 6						20,292 12 6
1795	18,823 15 0		£5.	£3.			18,823 15 0
1796	19,372 7 6						19,372 7 6
1797	21,082 15 0						21,082 15 0
1798	21,582 17 6						21,582 17 6
1799	34,421 13 0						34,421 13 0
1800	36,086 2 0						36,086 2 0
1801	38,251 9 0						38,251 9 0
1802	38,597 0 0						38,597 0 0
1803	33,099 11 0						33,099 11 0
1804	40,276 0 0		*			Notaries £1 1s.	40,276 0 0
1805	41,884 0 0						41,884 0 0
1806	42,496 0 0						42,496 0 0
1807	42,642 0 0				No Account can be rendered prior to the year 1832.		42,642 0 0
1808	43,276 0 0					£2.	43,276 0 0
1809	43,851 0 0						43,851 0 0
1810	40,626 0 0		£10.	£6.			40,626 0 0
1811	48,944 0 0						48,944 0 0
1812	46,762 0 0						46,762 0 0
1813	48,146 0 0						48,146 0 0
1814	47,992 0 0						47,992 0 0
1815	58,856 0 0		*				58,856 0 0
1816	62,528 0 0						62,528 0 0
1817	64,796 0 0						64,796 0 0
1818	66,866 0 0						66,866 0 0
1819	73,632 0 0						73,632 0 0
1820	71,828 0 0						71,828 0 0
1821	74,246 0 0						74,246 0 0
1822	74,542 0 0						74,542 0 0
			Attorneys.				
1823	66,652	10,582	£12.	£8.		Under three years in practice, £1.	77,234 0 0
1824	70,388	10,934	Half only for first three years in practice.			Three years or more, £3.	81,322 0 0
1825	70,422	13,010					83,432 0 0
1826	73,468	14,296					87,764 0 0
1827	74,634	14,536					89,170 0 0
1828	77,512	20,788	Conveyancers. £12.	£8.			98,300 0 0
1829	74,685	16,314					90,999 0 0
1830	76,000	15,480					91,480 0 0
1831	75,790	15,914			£		91,704 0 0
1832	81,110	15,508			9,492		106,110 0 0
1833	83,904	16,142			10,167		110,213 0 0
1834	83,698	16,052			11,186		110,936 0 0
1835	85,816	15,732			10,824		112,372 0 0

* The succeeding rates apply to portions of these years.

(continu

'ORNEYS', NOTARIES', AND CONVEYANCERS', &c. LICENCES AND CERTIFICATES.

OUNT and RATE of DUTY in each Year, from the IMPOSITION of the DUTY to the Year 1868, ended 31st March 1869.

ENGLAND.				SCOTLAND.			IRELAND.			UNITED KINGDOM.		
Amount of Duty.			Rate of Duty.	Amount of Duty.		Rate of Duty.	Amount of Duty.		Rate of Duty.	Amount of Duty.		
£	s.		London. Elsewhere.	£	s.		£	s.		£	s.	
86,412	0			15,590	0		10,865	0		112,867	0	
86,518	0			15,522	0		10,966	0	Under three years in practice £1.	113,006	0	
88,100	0			15,220	0		11,312	0		114,632	0	
88,142	0			14,922	0		10,684	0	Three years or more £3.	113,748	0	
89,012	0			14,934	0		12,022	0		115,968	0	
90,050	0			14,736	0		9,920	0		114,706	0	
89,804	0		Attorneys. £12. | £8.	14,688	0		13,281	0		117,773	0	
91,686	0			14,478	0		16,446	0		122,610	0	
91,782	0		Half only for first three years in practice.	14,408	0		15,654	0		121,844	0	
91,516	0			13,982	0		15,256	0	Dublin | Elsewhere	120,754	0	
92,204	0			13,964	0		16,986	0	Attorneys and Conveyancers. £12. | £8.	123,154	0	
90,832	0			13,572	0		16,492	0		120,896	0	
91,524	0		Conveyancers. £12. | £8.	13,432	0		15,882	0		120,838	0	
92,024	0			13,286	0		16,364	0	Half only for first three years.	121,674	0	
91,314	0			12,998	0		14,108	0		118,420	0	
92,388	0			13,050	0		15,824	0		121,262	0	
91,214	0			12,958	0		15,256	0		119,428	0	
69,401	0	*		10,051	0		14,055	10	*	93,507	10	
Attorneys, Notaries, &c.		Conveyancers, &c.		Attorneys, Notaries, &c.		Conveyancers, &c.	Attorneys, Notaries, &c.		Conveyancers, &c.	Attorneys, Notaries, &c.		Conveyancers, &c.
£	s.	£ s.		£	s.	£ s.	£	s.	£ s.	£	s.	£ s.
7,999	10	867 0		10,104	10	—	10,995	0	36 0	89,099	0	903 0
8,305	10	822 0		10,128	0	—	10,680	0	—	89,113	10	822 0
8,698	10	792 0		10,248	0	—	10,477	10	90 0	89,424	0	882 0
8,454	0	708 0	Attorneys. £9. | £6.	10,441	10	—	10,767	0	18 0	89,662	10	726 0
8,230	10	642 0		10,528	10	—	10,332	0	30 0	89,091	0	672 0
7,897	10	603 0	Half only for first three years in practice.	10,624	10	—	10,147	10	48 0	88,669	10	651 0
8,446	10	588 0		10,654	10	—	9,748	10	51 0	88,849	10	639 0
8,233	10	597 0		10,540	10	—	9,862	10	57 0	88,636	10	654 0
8,427	0	543 0	Conveyancers. £9. | £6.	10,660	10	—	9,588	0	51 0	88,675	10	594 0
8,752	10	570 0		10,756	10	—	9,460	10	105 0	88,969	10	675 0
8,859	0	525 0	From 5 July 1865, half only for the first three years in practice.	10,779	0	—	9,304	10	48 0	88,942	10	573 0
9,613	10	496 10		10,966	10	—	9,093	0	31 10	89,673	0	528 0
9,772	10	493 10		10,972	10	—	8,896	10	18 0	89,641	10	511 10
9,783	0	505 10		10,902	0	—	8,910	0	21 0	89,595	0	526 10
0,570	10	496 10		11,139	0	—	8,592	0	21 0	90,301	10	517 10

Same rates as in England (Edinburgh same as London).

Same rates as in England (Dublin same as London).

* The succeeding rates apply to a portion of this year.

BANKERS LICENCES.

AMOUNT and RATE of DUTY in each Year from the IMPOSITION of the DUTY to the Year 1868, ended 31st March 1869.

YEARS.	ENGLAND.		SCOTLAND.		IRELAND.		UNITED KINGDOM.	
	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	
Commenced 10th Oct. 1808	£		£				£	
1809	15,380		640				16,020	England and Scotland only.
1810	16,560		760				17,320	
1811	17,280	20*l.*	1,360	20*l.*			18,640	
1812	19,420		920				20,340	
1813	20,500		1,320				21,820	
1814	19,560		1,080				20,640	
1815	30,560	20*l.*—30*l.*	4,550	20*l.*—30*l.*	Commenced 5th July 1815.		35,110	
1816	28,000		2,340				30,340	
1817	25,190		2,370				27,560	
1818	25,720		2,400				28,120	
1819	26,430		2,520				28,950	
1820	25,950		2,490				28,440	
1821	25,790		2,430				28,220	
1822	25,620		2,430		No account can be rendered prior to the year 1832.		28,050	
1823	23,070		2,340				25,410	
1824	24,180		2,310				26,490	
1825	24,870		2,850				27,720	
1826	19,770		2,430				22,200	
1827	20,370		2,430				22,800	
1828	19,440		2,370				21,810	
1829	19,440		2,400				21,840	
1830	19,410		2,430				21,840	
1831	19,410		2,610		£		22,020	
1832	18,900		2,610		480		21,990	
1833	20,640		2,460		540		23,640	
1834	21,840		2,700		660		25,200	
1835	21,720		2,580		1,050		25,350	
1836	24,810		2,790		1,560		29,160	
1837	36,900		2,730		1,650		41,280	
1838	21,540		2,730		1,620		25,890	
1839	21,060		3,330		1,110		25,500	
1840	21,390		3,330		1,050		25,770	
1841	20,130		3,300		960		24,390	
1842	19,650		2,910		930		23,490	
1843	18,750	30*l.*	2,790	30*l.*	930	30*l.*	22,470	
1844	18,540		3,150		930		22,620	
1845	19,080		2,820		930		22,830	
1846	18,480		3,510		720		22,710	
1847	18,570		4,230		720		23,520	
1848	18,210		3,900		720		22,830	
1849	17,910		3,690		720		22,320	
1850	17,640		4,770		720		23,130	
1851	17,670		4,440		720		22,830	
1852	17,550		4,860		720		23,130	
1853	18,030		5,190		720		23,940	
Ended 31st March 1855	17,850		6,240		930		25,020	
1856	18,300		9,690		630		28,620	
1857	18,330		11,490		720		30,540	
1858	18,270		13,830		540		32,640	
1859	18,300		12,120		600		31,020	
1860	18,300		11,250		660		30,210	
1861	18,480		11,190		750		30,420	
1862	18,870		11,220		600		30,690	
1863	19,860		11,700		510*		32,070	
1864	21,330		11,490		720		33,540	
1865	21,720		12,210		750*		34,680	
1866	22,470		13,200		750*		36,420	
1867	20,610		13,680		1,290*		35,580	
1868	20,220		13,740		510*		34,470	
1869	20,160		14,280		1,110*		35,550	

* These amounts include cash received in lieu of Licence Duty from Banks not issuing Notes, but compounding for Bank Post Bills and Bills of Exchange.

MARRIAGE LICENCES (issued by Superintendent Registrars).

AMOUNT and RATE of DUTY in each Year, from the Imposition of the DUTY to the Year 1868, ended 31st March 1869.

YEARS ended 31st March.	AMOUNT of DUTY.	RATE of DUTY.
Commenced 1st Mar. 1837.	No separate account can be rendered for Marriage Licences issued by Superintendent Registrars prior to the year 1861, to which date they were included in the amount of deeds and other instruments.	
	£ s. d.	
1861	208 10 0	10s.
1862	2,667 10 0	
1863	2,904 0 0	
1864	3,194 10 0	
1865	3,645 0 0	
1866	3,900 10 0	
1867	4,187 10 0	
1868	4,103 0 0	
1869	3,899 0 0	

METROPOLITAN PUBLIC CARRIAGE DRIVERS LICENCES.

AMOUNT and RATE of DUTY in each Year, from the Imposition of the DUTY to the Year 1868, ended 31st March 1869.

YEARS.	AMOUNT of DUTY.	RATE of DUTY.	YEARS.	AMOUNT of DUTY.	RATE of DUTY.
Commenced 7th Oct.	£ s. d.		Years ended 31st March	£ s. d.	
1838	1,599 15 0	5s.	1855	2,662 15 0	5s.
1839	1,974 10 0		1856	2,582 0 0	
1840	1,878 5 0		1857	2,778 10 0	
1841	1,758 15 0		1858	2,989 10 0	
1842	2,009 15 0		1859	2,991 10 0	
1843	2,025 5 0		1860	3,119 5 0	
1844	2,409 0 0		1861	3,177 0 0	
1845	2,330 15 0		1862	3,226 5 0	
1846	2,434 15 0		1863	3,426 5 0	
1847	2,314 15 0		1864	3,253 0 0	
1848	2,316 5 0		1865	3,353 0 0	
1849	2,378 10 0		1866	3,462 5 0	
1850	5,261 0 0		1867	3,372 10 0	
1851			1868	3,266 10 0	
1852	2,388 0 0		1869	3,186 0 0	
1853	2,305 0 0				

PATENTS.

AMOUNT and RATE of DUTY in each Year, from the Imposition of the DUTY to the Year 1868, ended 31st March 1869.

Years ended 31st March.	Amount of Duty.	Rate of Duty.
		1804 to 1808:
		Specification; England £5, Scotland £4 19*s.* 0*d.*
		1808 to 1852:
		Specification £5 and progressive duty of £1 on every 1,080 words after the first.
	No separate account can be rendered for Patent Stamps prior to the Year ended 31st March 1854, to which date they were included in the amount of Deeds and other Instruments.	1852 to 1853:
		Warrant of Law Officer for Letters Patent - - 5 0 0
		Certificate of Payment of the Fee payable at or before the expiration of the third year - - 10 0 0
Commenced 10th October 1804.		The like at or before the expiration of the seventh year - - - - - - - - - 20 0 0
	£	
1854	60,435	From 1853:
1855	51,862	Petition for grant of Letters Patent - - - 5 0 0
1856	81,105	Certificate of record of notice to proceed - - 5 0 0
1857	90,869	Warrant of Law Officer for Letters Patent - - 5 0 0
1858	82,080	Sealing of Letters Patent - - - - - 5 0 0
1859	83,794	Specification - - - - - - 5 0 0
1860	102,457	Letters Patent or duplicate thereof before the expiration of the third year - - - - 50 0 0
1861	104,758	The like before the expiration of the seventh year - 100 0 0
1862	102,052	Certificate of record of notice of objections - - 2 0 0
1863	111,331	Certificate of every search and inspection - - 0 1 0
1864	110,592	Certificate of entry of assignment or licence - - 0 5 0
1865	113,579	Certificate of assignment of licence - - - 0 5 0
1866	114,331	Application for a disclaimer - - - - 5 0 0
1867	114,815	Caveat against disclaimer - - - - - - 2 0 0
1868	117,892	Office copy of documents, for every 90 words - 0 0 2
1869	119,380	

STAMPS IN LIEU OF FEES.

AMOUNT of DUTY in each YEAR from the IMPOSITION of the DUTIES to the Year 1868 ended 31st March 1869.

Years ended 31st March.	Probate Court Fee Stamps.			Divorce and Matrimonial Causes Fee Stamps.	Admiralty Court Fee Stamps.		
	England.	Ireland.	Total.	England.	England.	Ireland.	Total.
	Commenced 11th January 1858.			Commenced 11th Jan. 1858.	Commenced 7th August 1854.		
	£	£	£	£	£	£	£
1855	—	—	—	—	} 8,357	—	8,357
1856	—	—	—	—			
1857	—	—	—	—	5,376	—	5,376
1858	15,015	1,569	16,584	196	5,303	—	5,303
1859	50,682	6,727	57,409	2,221	6,096	—	6,096
1860	49,472	7,525	56,997	2,557	6,578	—	6,578
1861	50,272	7,539	57,811	2,619	9,025	—	9,025
1862	98,078	11,953	110,031	2,664	9,616	—	9,616
1863	106,988	12,567	119,555	2,440	9,862	—	9,862
1864	116,303	12,612	128,915	2,677	9,267	—	9,267
1865	122,777	13,024	135,801	2,960	9,808	—	9,808
1866	123,135	13,355	136,490	2,742	9,998	—	9,998
1867	129,535	14,356	143,891	2,505	11,223	—	11,223
1868	124,486	14,342	138,828	2,565	10,914	178	11,092
1869	123,119	13,466	136,585	2,837	8,145	542	8,687

Years ended 31st March.	Land Registry Fee Stamps.	Common Law Court Fee Stamps.	Companies Registration Fee Stamps.				Public Record Fee Stamps.
	England.	England.	England.	Scotland.	Ireland.	United Kingdom.	England.
	Commenced 15th Oct. 1862.	Commenced 31st Dec. 1865.	Commenced December 1866.				Commenced April 1868.
	£	£	£	£	£	£	£
1863	64	—	—	—	—	—	—
1864	133	—	—	—	—	—	—
1865	411	—	—	—	—	—	—
1866	1,275	—	—	—	—	—	—
1867	1,689	—	2,671	90	82	2,843	—
1868	1,266	113,769	7,199	251	253	7,703	—
1869	1,501	91,775	7,067	259	191	7,517	591

Years ended 31st March.	Copyhold Inclosure and Tithe Commission Fee Stamps.			Registration of Deeds Fee Stamps.	Record of Title Fee Stamps.	Chancery Court Fee Stamps.
	England.	Scotland.	Great Britain.	Ireland.	Ireland.	Ireland.
	Commenced November 1868.			Commenced 1st January 1865.	Commenced 2d Nov. 1865.	Commenced 2d Nov. 1867.
	£	£	£	£	£	£
1865	—	—	—	3,503	—	—
1866	—	—	—	11,006	—	—
1867	—	—	—	11,571	44	—
1868	—	—	—	11,883	74	7,563
1869	1,610	10	1,620	10,873	63	15,601

LAW, EQUITY EXCHEQUER, AND CHANCERY FUND (IRELAND).

AMOUNT of DUTY in each Year, from the imposition of the DUTY to the Year 1868, ended 31st March 1869.

Years.	Amount of Duty.	Years.	Amount of Duty.
Law Fund commenced 10th July 1821. Equity Exchequer and Chancery Fund commenced 28th July 1823.	Law Fund. £	1841	60,250
		1842	57,440
		1843	57,418
		1844	57,636
		1845	49,776
		1846	50,690
		1847	61,527
		1848	65,050
1821	11,515	1849	61,445
1822	39,552	1850	57,615
	Law, Equity Exchequer and Chancery fund.	1851	57,947
		1852	54,061
		1853	48,055
1823	44,392		
1824	55,498	Ended 31st March	
1825	56,803	1855	38,791
1826	56,514	1856	38,775
1827	60,504	1857	35,883
1828	58,506	1858	35,688
1829	60,015	1859	36,236
1830	63,686	1860	34,658
1831	64,678	1861	38,873
1832	56,441	1862	44,177
1833	58,823	1863	46,785
1834	58,612	1864	42,242
1835	55,055	1865	36,512
1836	52,962	1866	31,030
1837	55,289	1867	32,124
1838	53,388	1868	33,732
1839	51,965	1869	30,542
1840	54,978		

PROBATE, ADMINISTRATION, INVENTORY, AND LEGACY AND SUCCESSION DUTIES.

PROBATE, ADMINISTRATION, INVE

AMOUNT and RATE of DUTY in each Year from the I

YEARS.	DUTIES.	AMOUNT OF DUTY.			
		England.	Scotland.	Ireland.	Great Britain.
		Probate Duty commenced 28th June 1694. Legacy Duty commenced 1st June 1780. No Account can be rendered for Probate Duty prior to 1805, to which date it was included with the General Stamps, and no account can be rendered for Legacy Duty prior to 1797.	Probate Duty commenced 1779. Legacy Duty commenced 1st June 1780. No Account can be rendered for Probate Duty prior to 1805 nor for Legacy Duty prior to 1797.	Probate Duty commenced 25th March 1774. Legacy Duty commenced 25th March 1785. No Account can be rendered prior to 1817.	
		£	£	£	£
1797	Legacy	33,448	286	—	33,734
1798	,,	78,002	1,690	—	79,692
1799	,,	97,401	3,421	—	100,822
1st August 1799 to 5th Jan. 1800	,,	56,592	1,346	—	57,938
1800	,,	138,009	3,222	—	141,231
1801	,,	110,594	3,276	—	113,870
1802	,,	128,518	6,683	—	135,201
1803	,,	146,064	10,938	—	157,002
1804	,,	182,215	5,737	—	187,952
1805	Probate, Administration, and Inventory	312,623	1,900	—	314,523
	Legacy	171,744	8,382	—	180,126
1806	Probate, &c.	351,076	3,802	—	354,878
	Legacy	220,615	8,405	—	229,020
1807	Probate, &c.	377,979	3,659	—	381,638
	Legacy	291,076	9,245	—	300,321
1808	Probate, &c.	397,243	4,737	—	401,980
	Legacy	314,276	10,558	—	324,834
1809	Probate, &c.	424,046	9,328	—	433,374
	Legacy	520,983	25,438	—	546,421
1810	Probate, &c.	430,654	10,079	—	440,733
	Legacy	430,091	11,554	—	441,645
1811	Probate, &c.	434,633	11,440	—	446,073
	Legacy	429,392	14,384	—	443,776
1812	Probate, &c.	413,964	16,782	—	430,746
	Legacy	466,131	17,176	—	483,307
1813	Probate, &c.	417,263	16,698	—	433,961
	Legacy	545,115	26,186	—	571,301
1814	Probate, &c.	506,855	18,956	—	525,811
	Legacy	675,808	19,434	—	695,242
1815	Probate, &c.	504,959	26,758	—	531,717
	Legacy	726,220	39,886	—	766,106

ACY AND SUCCESSION DUTIES.

ies to the Year 1868 ended 31st March 1869.

RATES OF DUTY.

s. Administration, and Inventory Duty.

d Scotland.

1698. - 5s. 1779. - 10s. } England only.

to 1783.

	£	s.
der £100 -	0	10
.. 300 -	1	10
upwards -	2	10

to 1789.

	£	s.
der £100 -	0	10
.. 300 -	2	10
.. 600 -	4	10
.. 1,000 -	5	10
upwards -	6	10

to 1795.

	£	s.
der £100 -	0	10
.. 300 -	2	10
.. 600 -	5	10
.. 1,000 -	8	0
.. 2,000 -	11	10
.. 5,000 -	15	0
upwards -	20	0

5 to 1801.

	£	s.
der £100 -	0	10
.. 300 -	2	10
.. 600 -	5	10
.. 1,000 -	8	0
.. 2,000 -	14	0
.. 5,000 -	20	0
.. 10,000 -	30	0
upwards -	40	0

1 to 1804.

	£	s.
der £100 -	0	10
.. 300 -	2	10
.. 600 -	5	10
.. 1,000 -	11	0
.. 2,000 -	24	0
.. 5,000 -	40	0
.. 10,000 -	60	0
.. 20,000 -	90	0
.. 30,000 -	140	0
.. 40,000 -	190	0
.. 50,000 -	290	0
.. 60,000 -	390	0
.. 70,000 -	490	0
.. 80,000 -	590	0
.. 90,000 -	690	0
.. 100,000 -	790	0
.. 150,000 -	890	0
upwards -	980	0

1 to 1815.

	£	s.
der £100 -	0	10
.. 200 -	2	0
.. 300 -	5	0
.. 400 -	8	0
.. 600 -	11	0
.. 800 -	15	0
.. 1,000 -	22	0
.. 1,500 -	30	0
.. 2,000 -	40	0
.. 3,000 -	50	0
.. 5,000 -	60	0
.. 7,000 -	75	0
.. 10,000 -	90	0
.. 15,000 -	110	0
.. 17,500 -	135	0
.. 20,000 -	160	0
.. 25,000 -	185	0
.. 30,000 -	210	0
.. 35,000 -	260	0
.. 40,000 -	310	0
.. 45,000 -	360	0
.. 50,000 -	410	0
.. 60,000 -	460	0
.. 70,000 -	550	0
.. 80,000 -	650	0
.. 90,000 -	750	0
.. 100,000 -	850	0
.. 125,000 -	950	0
.. 150,000 -	1,200	0
.. 175,000 -	1,400	0
.. 200,000 -	1,600	0
.. 250,000 -	2,000	0
.. 300,000 -	2,500	0
.. 350,000 -	3,000	0
.. 400,000 -	3,500	0
.. 500,000 -	4,000	0
.. 600,000 -	5,000	0
upwards -	6,000	0

Ireland.

1774 to 1785.

Above £30 - - - 5s.

1785 to 1799.

		£	s.
Of	£30 & under £100 -	0	5
,,	100 ,, 300 -	0	10
,,	300 ,, 600 -	1	0
,,	600 ,, 1,000 -	1	10
,,	1,000 and upwards -	2	0

1799 to 1804.

		£	s.
Of	£30 & under £100 -	0	10
,,	100 ,, 300 -	1	0
,,	300 ,, 600 -	2	0
,,	600 ,, 1,000 -	3	0
,,	1,000 ,, 2,000 -	4	0
,,	2,000 ,, 5,000 -	6	0
,,	5,000 ,, 10,000 -	8	0
,,	10,000 and upwards -	10	0

1804 to 1806.

		£	s.
Of	£30 & under £100 -	0	10
,,	100 ,, 200 -	1	10
,,	200 ,, 300 -	2	0
,,	300 ,, 400 -	3	0
,,	400 ,, 500 -	4	0
,,	500 ,, 600 -	5	0
,,	600 ,, 700 -	6	0
,,	700 ,, 800 -	7	0
,,	800 ,, 900 -	8	0
,,	900 ,, 1,000 -	9	0
,,	1,000 ,, 1,500 -	15	0
,,	1,500 ,, 2,000 -	20	0
,,	2,000 ,, 5,000 -	35	0
Above £5,000, for every £100 and fraction of £100 - - -		2	0

1806 to 1842.

		£	s.
Of	£30 & under £100 -	0	10
,,	100 ,, 200 -	1	10
,,	200 ,, 300 -	2	0
,,	300 ,, 400 -	3	0
,,	400 ,, 500 -	4	0
,,	500 ,, 600 -	5	0
,,	600 ,, 700 -	6	0
,,	700 ,, 800 -	7	0
,,	800 ,, 900 -	8	0
,,	900 ,, 1,000 -	9	0
,,	1,000 ,, 1,500 -	15	0
,,	1,500 ,, 2,000 -	20	0
,,	2,000 ,, 3,500 -	35	0
,,	3,500 ,, 5,000 -	60	0
,,	5,000 ,, 7,500 -	75	0
,,	7,500 ,, 10,000 -	90	0
,,	10,000 ,, 12,500 -	110	0
,,	12,500 ,, 15,000 -	135	0
,,	15,000 ,, 17,500 -	160	0
,,	17,500 ,, 20,000 -	185	0
,,	20,000 ,, 25,000 -	210	0
,,	25,000 ,, 30,000 -	260	0
,,	30,000 ,, 35,000 -	310	0
,,	35,000 ,, 40,000 -	360	0
,,	40,000 ,, 45,000 -	410	0
,,	45,000 ,, 50,000 -	460	0
,,	50,000 ,, 60,000 -	550	0
,,	60,000 ,, 70,000 -	650	0
,,	70,000 ,, 80,000 -	750	0
,,	80,000 ,, 90,000 -	850	0
,,	90,000 ,, 100,000 -	950	0
,,	100,000 ,, 125,000 -	1,200	0
,,	125,000 ,, 150,000 -	1,400	0
,,	150,000 ,, 175,000 -	1,600	0
,,	175,000 ,, 200,000 -	2,000	0
,,	200,000 ,, 250,000 -	2,500	0
,,	250,000 ,, 300,000 -	3,000	0
,,	300,000 ,, 350,000 -	3,500	0
,,	350,000 ,, 400,000 -	4,000	0
,,	400,000 ,, 500,000 -	5,000	0
,,	500,000 and upwards -	6,000	0

Legacy Duty.

England and Scotland.

1780 to 1783.

	£	s.	d.
Legacy not exceeding £20 -	0	2	6
,, above £20 and under £100 -	0	5	0
,, of £100 and upwards -	1	0	0

1783 to 1789.

	£	s.	d.
Legacy not exceeding £20 - -	0	4	0
,, above £20 and under £100 -	0	10	0
,, of £100 and on every additional £100 - -	2	0	0

1789 to 1796.

	£	s.	d.
Legacy not exceeding £20 - -	0	4	0
,, above £20 and under £100 -	0	10	0
,, of 100 ,, 200 -	2	0	0
,, ,, 200 ,, 300 -	4	0	0
,, ,, 300 ,, 400 -	6	0	0
,, ,, 400 - - -	9	0	0
and on every additional £100 -	3	0	0

1796 to 1804.

Where the Legacy shall be £20, or more:—	Per cent. £	s.
To Brother or Sister, or their descendants - - -	2	0
,, Brother or Sister of Father or Mother, or their descendants	3	0
,, Brother or Sister of a Grandfather or Grandmother, and their descendants - -	4	0
,, Any other collateral relatives or to strangers in blood -	6	0

1804 to 1805.

Where the Legacy shall be £20, or more:—	Per cent. £	s.
To Brother or Sister, or their descendants - - -	2	10
,, Brother or Sister of Father or Mother, or their descendants	4	0
,, Brother or Sister of a Grandfather or Grandmother, or their descendants - -	5	0
,, Any other collateral relatives, or to strangers in blood -	8	0

1805 to 1815.

Where the Legacy shall be £20, or more:—	Per cent. £	s.
To Children and descendants -	1	0
,, Brother or Sister, or their descendants - - -	2	10
,, Brother or Sister of a Father or Mother, or their descendants	4	0
,, Brother or Sister of a Grandfather or Grandmother, or their descendants - -	5	0
,, Any other collateral relatives, or to strangers in blood -	10	0

Ireland.

1785 to 1800.

	Irish Currency. £	s.	d.
Legacy of £20, except it be given to Wife, Children, or Grandchildren of deceased - -	0	2	6
,, £20 and under £100, except as aforesaid -	0	5	0
,, £100 and upwards, except as aforesaid -	1	0	0

1800 to 1805.

	Irish Currency. £	s.	d.
Legacy of £10 and under £20, except to Wife, Children, or Grandchildren of deceased - -	0	5	0
,, £20 and under £50 -	0	10	0
,, 50 ,, 100 -	0	15	0
,, 100 ,, 300 -	2	0	0
,, 300 ,, 500 -	4	0	0
,, 500 ,, 1,000 -	10	0	0
,, 1,000 ,, 2,000 -	20	0	0
For every £1,000 exceeding the sum of £2,000 - - -	20	0	0

1805 to 1806.

Where the Legacy shall be £20, or more:—	Per cent. £	s.
To Brother or Sister, or their descendants - -	1	5
,, Brother or Sister of Father or Mother, or their descendants - - -	2	0
,, Brother or Sister of Grandfather or Grandmother, or their descendants - -	2	10
,, Any other collateral relatives, or to a stranger in blood - -	4	0

1806 to 1842.

Where the Legacy shall be £500, or more:—	Per cent. £	s.
To Child or descendant - -	0	10
Where the Legacy shall be £20, or more:—		
To Brother or Sister, or their descendants - - -	1	5
,, Brother or Sister of Father or Mother, or their descendants - - -	2	0
,, Brother or Sister of a Grandfather or Grandmother, or their descendants - -	2	10
,, Any other collateral relatives, or to strangers in blood -	5	0

(continued.)

PROBATE, ADMINISTRATION, AND INV

Amounts and Rates of Duty in each Year from the

Years.	Duties.	Amount of Duty.			
		England.	Scotland.	Ireland.	United Kingdom.
		£	£	£	£
1816	Probate, Administration, and Inventory -	631,346	25,453	—	656,799
	Legacy - - - -	694,530	17,153	—	711,683
1817	Probate, &c. - - -	672,757	22,582	39,519	734,858
	Legacy - - - -	954,528	26,391	14,257	995,176
1818	Probate, &c. - - -	682,221	29,359	36,935	748,516
	Legacy - - - -	855,634	28,080	20,369	904,083
1819	Probate, &c. - - -	688,748	31,616	32,687	753,051
	Legacy - - - -	825,263	49,764	23,344	898,371
1820	Probate, &c. - - -	728,724	34,838	25,744	789,306
	Legacy - - - -	827,015	62,872	16,394	906,281
1821	Probate, &c. - - -	751,060	45,597	27,190	823,847
	Legacy - - - -	901,787	58,829	18,804	979,420
1822	Probate, &c. - - -	706,806	32,777	27,776	767,359
	Legacy - - - -	990,333	63,625	15,878	1,069,836
1823	Probate, &c. - - -	782,043	38,556	29,412	850,011
	Legacy - - - -	930,882	50,360	16,296	997,538
1824	Probate, &c. - - -	805,223	46,718	31,113	883,054
	Legacy - - - -	988,088	61,370	23,554	1,073,011
1825	Probate, &c. - - -	831,137	43,374	34,552	909,063
	Legacy - - - -	992,100	64,806	30,259	1,087,165
1826	Probate, &c. - - -	762,459	52,578	38,103	853,140
	Legacy - - - -	869,208	54,115	21,054	944,377
1827	Probate, &c. - - -	830,800	37,989	32,167	900,956
	Legacy - - - -	967,377	65,676	35,750	1,068,803
1828	Probate, &c. - - -	833,744	43,851	41,659	919,254
	Legacy - - - -	1,105,251	65,043	27,558	1,197,852
1829	Probate, &c. - - -	835,273	42,709	46,401	924,383
	Legacy - - - -	1,119,937	58,773	29,325	1,208,035
1830	Probate, &c. - - -	857,909	46,029	37,125	941,064
	Legacy - - - -	1,153,306	69,955	24,629	1,247,890
1831	Probate, &c. - - -	833,593	43,346	41,729	928,668
	Legacy - - - -	1,075,264	69,195	19,353	1,163,812
1832	Probate, &c. - - -	803,911	41,268	39,509	884,688
	Legacy - - - -	1,123,801	81,252	25,974	1,231,027
1833	Probate, &c. - - -	839,041	46,422	38,543	924,006
	Legacy - - - -	1,093,343	56,674	25,464	1,175,481

ACY AND SUCCESSION DUTIES.

to the Year 1868 ended 31st March 1869.

RATE OF DUTY.

PROBATE, ADMINISTRATION, AND INVENTORY DUTY.						LEGACY DUTY.	
England and Scotland.				Ireland.		England and Scotland.	Ireland.
1859.	With a Will annexed.	Without a Will annexed.		1806 to 1842.			
	£ s.	£ s.			£ s.		
l under £50	—	0 10	Of	£30 & under £100 -	0 10		
„ 100	0 10	—	„	100 „ 200 -	1 10		
„ 100	—	1 0	„	200 „ 300 -	2 0		
„ 200	2 0	3 0	„	300 „ 400 -	3 0		
„ 300	5 0	8 0	„	400 „ 500 -	4 0		
„ 450	8 0	11 0	„	500 „ 600 -	5 0		
„ 600	11 0	15 0	„	600 „ 700 -	6 0		
„ 800	15 0	22 0	„	700 „ 800 -	7 0		
„ 1,000	22 0	30 0	„	800 „ 900 -	8 0		
„ 1,500	30 0	45 0	„	900 „ 1,000 -	9 0		
„ 2,000	40 0	60 0	„	1,000 „ 1,500 -	15 0		
„ 3,000	50 0	75 0	„	1,500 „ 2,000 -	20 0		
„ 4,000	60 0	90 0	„	2,000 „ 3,500 -	35 0		
„ 5,000	80 0	120 0	„	3,500 „ 5,000 -	60 0		
„ 6,000	100 0	150 0	„	5,000 „ 7,500 -	75 0	1815 to present time.	1806 to 1842.
„ 7,000	120 0	180 0	„	7,500 „ 10,000 -	90 0	Where the Legacy shall be £20 or more—	Where the Legacy shall be £500 or more—
„ 8,000	140 0	210 0	„	10,000 „ 12,500 -	110 0	per cent.	per cent.
„ 9,000	160 0	240 0	„	12,500 „ 15,000 -	135 0	To Children and descendants, Father or Mother, or any lineal ancestor - £ 1	£ s.
„ 10,000	180 0	270 0	„	15,000 „ 17,500 -	160 0	„ Brother or Sister, or their descendants - 3	To child or descendant of a child - - - 0 10
„ 12,000	200 0	300 0	„	17,500 „ 20,000 -	185 0	„ Brother or Sister of a Father or Mother, or their descendants - 5	Where the Legacy shall be £20 or more—
„ 14,000	220 0	330 0	„	20,000 „ 25,000 -	210 0	„ Brother or Sister of a Grandfather or Grandmother, or their descendants - - 6	To Brother or Sister, or their descendants - 1 5
„ 16,000	250 0	375 0	„	25,000 „ 30,000 -	260 0	„ Any other collateral relatives or strangers in blood - - - 10	„ Brother or Sister of Father or Mother or their descendants - 2 0
„ 18,000	280 0	420 0	„	30,000 „ 35,000 -	310 0		„ Brother or Sister of Grandfather or Grandmother or their descendants - - - 2 10
„ 20,000	310 0	465 0	„	35,000 „ 40,000 -	360 0		„ Any other collateral relative, or to strangers in blood - - 5 0
„ 25,000	350 0	525 0	„	40,000 „ 45,000 -	410 0		
„ 30,000	400 0	600 0	„	45,000 „ 50,000 -	460 0		
„ 35,000	450 0	675 0	„	50,000 „ 60,000 -	550 0		
„ 40,000	525 0	785 0	„	60,000 „ 70,000 -	650 0		
„ 45,000	600 0	900 0	„	70,000 „ 80,000 -	750 0		
„ 50,000	675 0	1,010 0	„	80,000 „ 90,000 -	850 0		
„ 60,000	750 0	1,125 0	„	90,000 „ 100,000 -	950 0		
„ 70,000	900 0	1,350 0	„	100,000 „ 125,000 -	1,200 0		
„ 80,000	1,050 0	1,575 0	„	125,000 „ 150,000 -	1,400 0		
„ 90,000	1,200 0	1,800 0	„	150,000 „ 175,000 -	1,600 0		
„ 100,000	1,350 0	2,025 0	„	175,000 „ 200,000 -	2,000 0		
„ 120,000	1,500 0	2,250 0	„	200,000 „ 250,000 -	2,500 0		
„ 140,000	1,800 0	2,700 0	„	250,000 „ 300,000 -	3,000 0		
„ 160,000	2,100 0	3,150 0	„	300,000 „ 350,000 -	3,500 0		
„ 180,000	2,400 0	3,600 0	„	350,000 „ 400,000 -	4,000 0		
„ 200,000	2,700 0	4,050 0	„	400,000 „ 500,000 -	5,000 0		
„ 250,000	3,000 0	4,500 0	„	500,000 and upwards -	6,000 0		
„ 300,000	3,750 0	5,625 0					
„ 350,000	4,500 0	6,750 0					
„ 400,000	5,250 0	7,875 0					
„ 500,000	6,000 0	9,000 0					
„ 600,000	7,500 0	11,250 0					
„ 700,000	9,000 0	13,500 0					
„ 800,000	10,500 0	15,750 0					
„ 900,000	12,000 0	18,000 0					
„ 1,000,000	13,500 0	20,250 0					
and upwards.	15,000 0	22,500 0					

(continued.)

PROBATE, ADMINISTRATION, AND INV

Amount and Rate of Duties in each Year from the

Years.	Duties.	Amount of Duty.			
		England.	Scotland.	Ireland.	United Kingdom.
		£	£	£	£
1834	Probate, Administration, and Inventory -	864,394	67,455	44,324	976,173
	Legacy - - - -	1,140,229	69,510	29,273	1,239,012
1835	Probate, &c. - - -	848,066	51,544	40,966	940,577
	Legacy - - - -	1,106,365	72,519	27,284	1,206,178
1836	Probate, &c. - - -	861,047	55,873	40,541	957,461
	Legacy - - - -	1,093,340	78,112	26,049	1,197,501
1837	Probate, &c. - - -	965,769	58,233	44,254	1,068,256
	Legacy - - - -	1,103,304	76,662	29,009	1,208,975
1838	Probate, &c. - - -	872,190	55,775	48,427	976,393
	Legacy - - - -	1,207,704	74,297	26,106	1,308,107
1839	Probate, &c. - - -	831,220	48,741	42,238	922,199
	Legacy - - - -	1,059,319	101,619	27,443	1,188,381
1840	Probate, &c. - - -	898,690	50,163	40,581	989,434
	Legacy - - - -	1,087,112	89,071	26,394	1,202,577
1841	Probate, &c. - - -	915,355	57,955	38,564	1,011,874
	Legacy - - - -	1,109,317	69,788	30,021	1,209,126
1842	Probate, &c. - - -	860,497	62,342	49,548	972,387
	Legacy - - - -	1,141,472	87,871	65,376	1,294,719
1843	Probate, &c. - - -	879,367	53,413	66,185	998,965
	Legacy - - - -	1,114,871	87,871	39,035	1,241,777
1844	Probate, &c. - - -	902,220	64,633	61,031	1,027,884
	Legacy - - - -	1,124,435	74,117	53,619	1,252,171
1845	Probate, &c. - - -	963,323	66,631	65,852	1,095,806
	Legacy - - - -	1,178,866	88,074	61,630	1,328,570
1846	Probate, &c. - - -	915,046	67,533	71,996	1,054,575
	Legacy - - - -	1,087,005	97,199	63,351	1,247,555
1847	Probate, &c. - - -	978,820	82,147	86,058	1,147,025
	Legacy - - - -	1,174,466	83,996	61,061	1,319,523
1848	Probate, &c. - - -	889,342	75,796	76,359	1,041,497
	Legacy - - - -	1,057,691	93,485	72,489	1,223,665
1849	Probate, &c. - - -	957,261	76,934	73,392	1,107,587
	Legacy - - - -	1,190,760	96,927	71,847	1,359,534
1850	Probate, &c. - - -	887,182	75,272	68,948	1,031,402
	Legacy - - - -	1,144,665	111,097	55,634	1,311,396
1851	Probate, &c. - - -	926,012	71,314	66,075	1,063,401
	Legacy - - - -	1,160,081	95,633	59,567	1,315,281
1852	Probate, &c. - - -	996,996	70,429	67,877	1,135,302
	Legacy - - - -	1,225,212	92,850	62,274	1,380,336
1853	Probate, &c. - - -	1,011,970	80,630	70,002	1,162,602
	Legacy and Succession - - -	1,226,946	87,787	69,189	1,383,922

ACY AND SUCCESSION DUTIES.

s to the Year 1868, ended 31st March 1869.

RATE OF DUTY.

Probate, Administration, and Inventory Duty.

England and Scotland.

1859.	With Will annexed.	Without a Will annexed.
	£ s.	£ s.
nd under £250	—	0 10
„ 100	0 10	—
„ 100	—	1 0
„ 200	2 0	3 0
„ 300	5 0	8 0
„ 450	8 0	11 0
„ 600	11 0	15 0
„ 800	15 0	22 0
„ 1,000	22 0	30 0
„ 1,500	30 0	45 0
„ 2,000	40 0	60 0
„ 3,000	50 0	75 0
„ 4,000	60 0	90 0
„ 5,000	80 0	120 0
„ 6,000	100 0	150 0
„ 7,000	120 0	180 0
„ 8,000	140 0	210 0
„ 9,000	160 0	240 0
„ 10,000	180 0	270 0
„ 12,000	200 0	300 0
„ 14,000	220 0	330 0
„ 16,000	250 0	375 0
„ 18,000	280 0	420 0
„ 20,000	310 0	465 0
„ 25,000	350 0	525 0
„ 30,000	400 0	600 0
„ 35,000	450 0	675 0
„ 40,000	525 0	785 0
„ 45,000	600 0	900 0
„ 50,000	675 0	1,010 0
„ 60,000	750 0	1,125 0
„ 70,000	900 0	1,350 0
„ 80,000	1,050 0	1,575 0
„ 90,000	1,200 0	1,800 0
„ 100,000	1,350 0	2,025 0
„ 120,000	1,500 0	2,250 0
„ 140,000	1,800 0	2,700 0
„ 160,000	2,100 0	3,150 0
„ 180,000	2,400 0	3,600 0
„ 200,000	2,700 0	4,050 0
„ 250,000	3,000 0	4,500 0
„ 300,000	3,750 0	5,025 0
„ 375,000	4,500 0	6,750 0
„ 400,000	5,250 0	7,875 0
„ 500,000	6,000 0	9,000 0
„ 600,000	7,500 0	11,250 0
„ 750,000	9,000 0	13,500 0
„ 900,000	10,500 0	15,750 0
„ 1,000,000	12,000 0	18,000 0
„ 1,250,000	13,500 0	20,250 0
and upwards	15,000 0	22,500 0

Ireland.

1806 to 1842.

			£ s.
Of	£30 & under	£100	0 10
„	100 „	200	1 10
„	200 „	300	2 0
„	300 „	400	3 0
„	400 „	500	4 0
„	500 „	600	5 0
„	600 „	700	6 0
„	700 „	800	7 0
„	800 „	900	8 0
„	900 „	1,000	9 0
„	1,000 „	1,500	15 0
„	1,500 „	2,000	20 0
„	2,000 „	3,500	35 0
„	3,500 „	5,000	60 0
„	5,000 „	7,500	75 0
„	7,500 „	10,000	90 0
„	10,000 „	12,500	110 0
„	12,500 „	15,000	135 0
„	15,000 „	17,500	160 0
„	17,500 „	20,000	185 0
„	20,000 „	25,000	210 0
„	25,000 „	30,000	260 0
„	30,000 „	35,000	310 0
„	35,000 „	40,000	360 0
„	40,000 „	45,000	410 0
„	45,000 „	50,000	460 0
„	50,000 „	60,000	550 0
„	60,000 „	70,000	650 0
„	70,000 „	80,000	750 0
„	80,000 „	90,000	850 0
„	90,000 „	100,000	950 0
„	100,000 „	125,000	1,200 0
„	125,000 „	150,000	1,400 0
„	150,000 „	175,000	1,600 0
„	175,000 „	200,000	2,000 0
„	200,000 „	250,000	2,500 0
„	250,000 „	300,000	3,000 0
„	300,000 „	350,000	3,500 0
„	350,000 „	400,000	4,000 0
„	400,000 „	500,000	5,000 0
„	500,000 and upwards		6,000 0

From 1842.

Same rates as England and Scotland.

Legacy Duty.

England and Scotland.

1815 to present time.

Where the Legacy shall be £20 or more—

	per cent. £
To Children and descendants, or Father or Mother, or any lineal ancestor	
„ Brother or Sister, or their descendants	3
„ Brother or Sister of a Father or Mother, or their descendants	5
„ Brother or Sister of a Grandfather or Grandmother, or their descendants	6
„ Any other collateral relatives, or strangers in blood	10

Ireland.

1806 to 1842.

Where the Legacy shall be £500 or more—

	per cent. £ s.
To child or descendant of a child	0 10

When the Legacy shall be £20 or more—

To Brother or Sister or their descendants	1 5
„ Brother or Sister of Father or Mother, or their descendants	2 0
„ Brother or Sister of Grandfather or Grandmother or their descendants	2 10
„ Any other collateral relative, or to strangers in blood	5 0

From 1842.

Same rates as England and Scotland.

(continued.)

PROBATE, ADMINISTRATION, AND INVEN

Amount and Rate of Duty in each Year from the In

Years ended 31 Mar.	Duties.	Amount of Duty.				
		England.	Scotland.	Irelaad.	United Kingdom.	T
		£	£	£	£	
1855	Probate, Administration, and Inventory	1,066,798	96,359	72,176	1,235,333	2,7
	Legacy and Succession	1,325,183	133,119	72,541	1,530,843	
1856	Probate, &c.	1,078,100	90,239	76,735	1,245,074	2,9
	Legacy and Succession	1,482,439	139,692	90,654	1,712,785	
1857	Probate, &c.	1,087,294	81,669	72,044	1,241,007	3,1
	Legacy and Succession	1,587,251	205,948	87,789	1,880,988	
1858	Probate, &c.	1,102,519	89,751	78,643	1,270,913	3,1
	Legacy and Succession	1,614,449	136,108	114,168	1,864,725	
1859	Probate, &c.	1,156,991	97,687	83,411	1,338,089	
	Legacy	1,425,686	136,736	84,703	1,647,125	3,5
	Succession	469,609	34,255	60,833	564,697	
1860	Probate, &c.	1,132,200	118,826	82,180	1,333,206	
	Legacy	1,315,729	130,884	81,633	1,528,246	3,4
	Succession	484,105	48,073	69,597	601,775	
1861	Probate, &c.	1,192,979	119,439	82,396	1,394,814	
	Legacy	1,360,353	144,612	61,802	1,566,767	3,5
	Succession	502,433	44,917	55,463	602,813	
1862	Probate, &c.	1,206,292	130,818	82,056	1,419,166	
	Legacy	1,457,569	159,129	59,667	1,676,365	3,6
	Succession	493,798	56,058	51,503	601,359	
1863	Probate, &c.	1,218,358	136,007	88,658	1,443,023	
	Legacy	1,511,421	155,945	63,512	1,730,878	3,8
	Succession	531,762	55,740	70,127	657,629	
1864	Probate, &c.	1,345,871	144,222	92,080	1,582,173	
	Legacy	1,418,692	172,434	81,789	1,672,915	3,8
	Succession	474,372	44,538	72,139	591,049	
1865	Probate, &c.	1,391,012	155,808	96,052	1,642,872	
	Legacy	1,531,402	167,310	85,134	1,783,846	3,9
	Succession	451,319	45,017	66,902	563,238	
1866	Probate, &c.	1,465,783	138,186	86,999	1,690,968	
	Legacy	1,768,517	153,566	75,063	1,997,146	4,3
	Succession	485,903	51,463	77,889	615,255	
1867	Probate, &c.	1,453,032	168,545	114,292	1,735,869	
	Legacy	1,674,825	179,113	79,369	1,933,307	4,2
	Succession	507,081	71,581	64,999	643,661	
1868	Probate, &c.	1,492,825	177,077	101,931	1,771,833	
	Legacy	1,847,274	204,294	102,775	2,154,343	4,9
	Succession	608,280	53,423	78,335	740,038	
1869	Probate, &c.	1,435,525	165,838	127,337	1,728,700	
	Legacy	1,766,218	201,374	92,741	2,060,333	4,4
	Succession	571,831	70,280	82,554	724,665	

Note.—Succession Duty imposed from 19

Y AND SUCCESSION DUTIES.

the Year 1868 ended 31st March 1869.

RATE OF DUTY (UNITED KINGDOM).

PROBATE, ADMINISTRATION, AND INVENTORY DUTY.			LEGACY AND SUCCESSION DUTY.
£	With Will annexed. £ s. d.	Without a Will annexed. £ s. d.	
d under 50	—	0 10 0	To 1864. From 25 July 1864 under £100 exempt.
„ 100	0 10 0	—	
„ 100	—	1 0 0	
„ 200	2 0 0	3 0 0	
„ 300	5 0 0	8 0 0	
„ 450	8 0 0	11 0 0	
„ 600	11 0 0	15 0 0	
„ 800	15 0 0	22 0 0	
„ 1,000	22 0 0	30 0 0	
„ 1,500	30 0 0	45 0 0	
„ 2,000	40 0 0	60 0 0	
„ 3,000	50 0 0	75 0 0	
„ 4,000	60 0 0	90 0 0	
„ 5,000	80 0 0	120 0 0	
„ 6,000	100 0 0	150 0 0	
„ 7,000	120 0 0	180 0 0	
„ 8,000	140 0 0	210 0 0	
„ 9,000	160 0 0	240 0 0	
„ 10,000	180 0 0	270 0 0	
„ 12,000	200 0 0	300 0 0	
„ 14,000	220 0 0	330 0 0	
„ 16,000	250 0 0	375 0 0	
„ 18,000	280 0 0	420 0 0	
„ 20,000	310 0 0	465 0 0	
„ 25,000	350 0 0	525 0 0	
„ 30,000	400 0 0	600 0 0	
„ 35,000	450 0 0	675 0 0	
„ 40,000	525 0 0	785 0 0	
„ 45,000	600 0 0	900 0 0	
„ 50,000	675 0 0	1,010 0 0	
„ 60,000	750 0 0	1,125 0 0	
„ 70,000	900 0 0	1,350 0 0	
„ 80,000	1,050 0 0	1,575 0 0	
90,000	1,200 0 0	1,800 0 0	
„ 100,000	1,350 0 0	2,025 0 0	
„ 120,000	1,500 0 0	2,250 0 0	
„ 140,000	1,800 0 0	2,700 0 0	
„ 160,000	2,100 0 0	3,150 0 0	
„ 180,000	2,400 0 0	3,600 0 0	
„ 200,000	2,700 0 0	4,050 0 0	
„ 250,000	3,000 0 0	4,500 0 0	
„ 300,000	3,750 0 0	5,625 0 0	
„ 350,000	4,500 0 0	6,750 0 0	
„ 400,000	5,250 0 0	7,875 0 0	
„ 500,000	6,000 0 0	9,000 0 0	
„ 600,000	7,500 0 0	11,250 0 0	
„ 700,000	9,000 0 0	13,500 0 0	
„ 800,000	10,500 0 0	15,750 0 0	
„ 900,000	12,000 0 0	18,000 0 0	
„ 1,000,000	13,500 0 0	20,250 0 0	
d upwards	15,000 0 0	22,500 0 0	
ugust 1859:			
	15,000 0 0	22,500 0 0	
y £100,000 or fraction of £100,000			
,000	1,500 0 0	2,250 0 0	

Per cent. £

Legacy Duty.—If the Legacy shall be £20 or more:

Succession Duty.—If the total value of the Succession under one estate shall be £100 or more, then by every successor to the value of £20 or more:

Where the legatee or successor shall be,—

Child, or descendant, or lineal ancestor of the predecessor or deceased	1
Brother or sister or their descendant	3
Brother or sister of the father or mother or their descendant	5
Brother or sister of a grandfather or grandmother or their descendant	6
Any other collateral relative or a stranger in blood	10

th Legacy Duty until the year 1858-9.

LAND TAX.

AMOUNT and RATE of DUTY in each Year from the IMPOSITION thereof to the Year 1868, ended 31st March 1869.

YEARS.	ENGLAND.		SCOTLAND.		GREAT BRITAIN.
	Amount.	Rate of Duty.	Amount.	Rate of Duty.	Amount.
Commenced 1689	£ s. d.		£ s. d.		£ s. d.
1690	1,922,900 0 0	4s. in the £.	—	—	1,922,900 0 0
1691	1,651,702 18 0		—	—	1,651,702 18 0
1692	1,651,702 18 0		—	—	1,651,702 18 0
1693	1,922,900 0 0		—	—	1,922,900 0 0
1694	1,922,900 0 0		—	—	1,922,900 0 0
1695	1,922,900 0 0		—	—	1,922,900 0 0
1696	1,922,900 0 0		—	—	1,922,900 0 0
1697	1,922,900 0 0		—	—	1,922,900 0 0
1698	1,484,015 2 0	3s. „	—	—	1,484,015 2 0
1699	1,484,015 2 0		—	—	1,484,015 2 0
1700	989,343 8 0	2s. „	—	—	989,343 8 0
1701	989,343 8 0		—	—	989,343 8 0
1702	989,343 8 0		—	—	989,343 8 0
1703	1,978,686 16 0	4s. „	—	—	1,978,686 16 0
1704	1,978,686 16 0		—	—	1,978,686 16 0
1705	1,978,686 16 0		—	—	1,978,686 16 0
1706	1,978,686 16 0		—	—	1,978,686 16 0
1707	1,978,686 16 0		—	Commenced 1707.	1,978,686 16 0
1708	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1709	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1710	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1711	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1712	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1713	989,343 8 0	2s. „	23,977 0 7		1,013,320 8 7
1714	989,343 8 0		23,977 0 7		1,013,320 8 7
1715	989,343 8 0		23,977 0 7		1,013,320 8 7
1716	1,978,686 16 0	4s. „	47,954 1 2		2,026,640 17 2
1717	1,484,015 2 0	3s. „	35,965 10 10		1,519,980 12 10
1718	1,484,015 2 0		35,965 10 10		1,519,980 12 10
1719	1,484,015 2 0		35,965 10 10		1,519,980 12 10
1720	1,484,015 2 0		35,965 10 10		1,519,980 12 10
1721	1,484,015 2 0		35,965 10 10		1,519,980 12 10
1722	989,343 8 0	2s. „	23,977 0 7		1,013,320 8 7
1723	989,343 8 0		23,977 0 7		1,013,320 8 7
1724	989,343 8 0		23,977 0 7		1,013,320 8 7
1725	989,343 8 0		23,977 0 7	Same as in ENGLAND.	1,013,320 8 7
1726	989,343 8 0		23,977 0 7		1,013,320 8 7
1727	1,978,686 16 0	4s. „	47,954 1 2		2,026,640 17 2
1728	1,484,015 2 0	3s. „	35,965 10 10		1,519,980 12 10
1729	1,484,015 2 0		35,965 10 10		1,519,980 12 10
1730	989,343 8 0	2s. „	23,977 0 7		1,013,320 8 7
1731	989,343 8 0		23,977 0 7		1,013,320 8 7
1732	494,671 14 0	1s. „	11,988 10 3		506,660 4 3
1733	494,671 14 0		11,988 10 3		506,660 4 3
1734	989,343 8 0	2s. „	23,977 0 7		1,013,320 8 7
1735	989,343 8 0		23,977 0 7		1,013,320 8 7
1736	989,343 8 0		23,977 0 7		1,013,320 8 7
1737	989,343 8 0		23,977 0 7		1,013,320 8 7
1738	989,343 8 0		23,977 0 7		1,013,320 8 7
1739	989,343 8 0		23,977 0 7		1,013,320 8 7

(*continued.*)

LAND TAX.

Amount and Rate of Duty in each Year from the Imposition thereof to the Year 1868, ended 31st March 1869—*continued.*

YEARS.	ENGLAND. Amount.	ENGLAND. Rate of Duty.	SCOTLAND. Amount.	SCOTLAND. Rate of Duty.	GREAT BRITAIN. Amount.
	£ s. d.		£ s. d.		£ s. d.
1740	1,978,686 16 0	4*s.* in the £.	47,954 1 2		2,026,640 17 2
1741	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1742	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1743	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1744	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1745	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1746	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1747	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1748	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1749	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1750	1,484,015 2 0	3*s.* „	35,965 10 10		1,519,980 12 10
1751	1,484,015 2 0		35,965 10 10		1,519,980 12 10
1752	1,484,015 2 0		35,965 10 10		1,519,980 12 10
1753	989,343 8 0	2*s.* „	23,977 0 7		1,013,320 8 7
1754	989,343 8 0		23,977 0 7		1,013,320 8 7
1755	989,343 8 0		23,977 0 7		1,013,320 8 7
1756	1,978,686 16 0	4*s.* „	47,954 1 2		2,026,640 17 2
1757	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1758	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1759	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1760	1,989,900 18 9		47,954 1 2		2,037,854 19 11
1761	1,989,900 18 9		47,954 1 2		2,037,854 19 11
1762	1,989,900 18 9		47,954 1 2		2,037,854 19 11
1763	1,989,900 18 9		47,954 1 2		2,037,854 19 11
1764	1,989,900 18 9		47,954 1 2		2,037,854 19 11
1765	1,989,900 18 9		47,954 1 2		2,037,854 19 11
1766	1,989,170 14 9		47,954 1 2		2,037,124 15 11
1767	1,492,309 15 10	3*s.* „	35,965 10 10		1,528,275 6 8
1768	1,492,309 15 10		35,965 10 10		1,528,275 6 8
1769	1,492,309 15 10		35,965 10 10		1,528,275 6 8
1770	1,492,309 15 10		35,965 10 10	Same as in England.	1,528,275 6 8
1771	1,989,170 14 9	4*s.* „	47,954 1 2		2,037,124 15 11
1772	1,492,309 15 10	3*s.* „	35,965 10 10		1,528,275 6 8
1773	1,492,309 15 10		35,965 10 10		1,528,275 6 8
1774	1,492,309 15 10		35,965 10 10		1,528,275 6 8
1775	1,492,309 15 10		35,965 10 10		1,528,275 6 8
1776	1,989,673 7 10	4*s.* „	47,954 1 2		2,037,627 9 0
1777	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1778	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1779	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1780	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1781	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1782	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1783	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1784	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1785	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1786	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1787	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1788	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1789	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1790	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1791	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1792	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1793	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1794	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1795	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1796	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1797	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1798	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1799	1,598,949 7 6		43,351 14 8		1,642,301 2 2
1800	1,610,803 14 6		45,805 13 8		1,656,609 8 2
1801	1,507,906 8 6		34,876 5 9		1,542,782 14 3
1802	1,548,574 18 5		32,312 18 0		1,580,887 16 5
1803	1,456,144 13 10		50,137 11 11		1,506,282 5 9
1804	1,433,464 0 8		33,819 10 10		1,467,283 11 6
1805	1,486,556 10 11		49,924 13 2		1,536,481 4 1

(*continued.*)

LAND TAX.

Amount and Rate of Duty in each Year from the Imposition thereof to the Year 1868, ended 31st March 1869—*continued.*

Years.	ENGLAND.		SCOTLAND.		GREAT BRITAIN.
	Amount.	Rate of Duty.	Amount.	Rate of Duty.	Amount.
	£ s. d.		£ s. d.		£ s. d.
1806	1,401,333 1 0		50,439 17 3		1,451,772 18 3
1807	1,383,987 15 2		48,801 18 9		1,432,789 13 11
1808	1,551,250 10 1		31,482 16 8		1,582,733 6 9
1809	1,484,888 16 7		26,662 10 0		1,511,551 6 7
1810	1,392,907 0 1		25,430 10 7		1,418,337 10 8
1811	1,308,254 5 3		25,178 8 3		1,333,432 13 6
1812	1,343,576 15 2		24,551 10 4		1,368,128 5 6
1813	1,272,256 16 3		31,143 1 1		1,303,399 17 4
1814	1,261,019 11 5		24,963 2 7		1,285,982 14 0
1815	1,166,163 17 6		29,810 5 0		1,195,974 2 6
1816	1,203,310 4 1		31,107 14 6		1,234,417 18 7
1817	1,210,216 17 8		35,135 12 9		1,245,352 10 5
1818	1,240,535 8 3		31,939 3 6		1,272,474 11 9
1819	1,229,535 2 6		64,179 4 5		1,293,714 6 11
1820	1,163,382 18 5		40,343 5 2		1,203,726 3 7
1821	1,234,168 6 2		47,166 13 4		1,281,334 19 6
1822	1,150,429 19 9		36,034 7 6		1,186,464 7 3
1823	1,175,084 3 10		34,043 12 8		1,210,127 16 6
1824	1,216,985 2 10		37,803 19 9		1,254,789 2 7
1825	1,208,072 5 7		34,693 9 0		1,242,765 14 7
1826	1,182,153 16 5		37,469 17 2		1,219,623 13 7
1827	1,159,962 0 3		34,476 10 6		1,194,438 10 9
1828	1,179,847 3 9		36,312 19 6		1,216,160 3 3
1829	1,167,574 11 10		38,510 0 7		1,206,084 12 5
1830	1,152,422 4 4		38,282 7 9		1,190,704 12 1
1831	1,133,222 18 7		33,944 7 1		1,167,167 5 8
1832	1,156,424 3 11		33,435 7 6		1,189,859 11 5
1833	1,124,519 11 5		35,775 14 0		1,160,295 5 5
1834	1,169,350 10 11		39,026 11 5		1,208,377 2 4
1835	1,165,196 4 4		38,551 3 5		1,203,747 7 9
1836	1,155,845 15 6		47,786 5 9		1,203,632 1 3
1837	1,158,814 9 8		38,176 10 9		1,196,991 0 5
1838	1,149,600 9 3		38,816 16 4	Same as in England.	1,188,417 5 7
1839	1,141,735 9 11		37,227 15 9		1,178,963 5 8
1840	1,149,384 15 5	4s. in the £.	36,200 16 7		1,185,585 12 0
1841	1,186,711 14 4		31,864 3 2		1,218,575 17 6
1842	1,137,657 1 10		38,474 1 6		1,176,131 3 4
1843	1,128,671 8 11		33,961 2 10		1,162,632 11 9
1844	1,132,164 17 4		34,525 8 1		1,166,690 5 5
1845	1,129,366 19 11		35,136 4 6		1,164,503 4 5
1846	1,133,144 10 1		36,971 19 2		1,170,116 9 3
1847	1,123,917 4 2		34,866 16 1		1,158,784 0 3
1848	1,128,656 15 10		33,769 19 1		1,162,426 14 11
1849	1,123,864 8 1		38,903 11 8		1,162,767 19 9
1850	1,127,446 3 8		35,578 7 8		1,163,024 11 4
1851	1,112,570 3 5		34,922 7 9		1,147,492 11 2
1852	1,121,060 17 10		34,985 7 8		1,156,046 5 6
1853	1,114,727 9 11		35,675 14 6		1,150,403 4 5
Ended 31st March					
1855	1,113,555 0 0		45,756 0 0		1,159,311 0 0
1856	1,123,877 0 0		37,324 0 0		1,161,201 0 0
1857	1,115,334 0 0		38,010 0 0		1,153,344 0 0
1858	1,108,315 0 0		38,683 0 0		1,146,998 0 9
1859	1,101,968 0 0		35,596 0 0		1,137,564 0 0
1860	1,106,190 0 0		35,296 0 0		1,141,486 0 0
1861	1,113,869 0 0		35,455 0 0		1,149,324 0 0
1862	1,104,077 0 0		35,055 0 0		1,139,132 0 0
1863	1,092,950 0 0		35,189 0 0		1,128,139 0 0
1864	1,100,626 0 0		34,998 0 0		1,135,624 0 0
1865	1,099,296 0 0		35,008 0 0		1,134,304 0 0
1866	1,092,395 0 0		35,242 0 0		1,127,637 0 0
1867	1,094,957 0 0		34,959 0 0		1,129,916 0 0
1868	1,071,107 0 0		35,608 0 0		1,106,715 0 0
1869	1,095,563 0 0		35,758 0 0		1,131,321 0 0

Note.—Prior to 1798 the Amounts stated above are the Assessments annually imposed by the several Acts of Parliament. In that year the Tax was made perpetual, but subject to redemption, and after that date the amounts represent the receipts of each year, raised by a £ rate not exceeding 4s. in the £, to produce the Quota payable by each parish under the provisions of the Act 38 Geo. 3. c. 5. and c. 60.

ASSESSED TAXES.—SCHEDULE B.

ASSESSED TAXES.—SCHEDULE B.

INHABITED HOUSES.

An Account of the Number of Houses and Amount of Rental charged with Duty, together

Year ended 5th April.	DWELLING HOUSES.						SHOPS	
	ENGLAND.		SCOTLAND.		GREAT BRITAIN.		ENGLAND.	
	Number.	Annual Value.	Number.	Annual Value.	Number.	Annual Value.	Number.	Annual V
		£		£		£		£
1852	251,487	12,367,552	24,365	1,029,421	275,852	13,396,973	182,521	8,093
1853	253,022	12,381,130	24,038	1,024,045	277,060	13,405,175	183,140	8,113
1854	257,078	12,567,684	24,587	1,050,871	281,665	13,618,555	183,545	8,131
1855	266,328	12,978,560	24,987	1,076,584	291,315	14,055,144	187,972	8,303
1856	269,807	13,206,559	25,154	1,090,978	294,961	14,297,537	188,537	8,366
1857	274,295	13,431,972	25,652	1,119,139	299,947	14,551,111	189,860	8,405
1858	281,393	13,895,987	26,395	1,167,565	307,788	15,063,552	192,676	8,586
1859	289,640	14,376,633	27,762	1,211,513	317,402	15,588,146	196,300	8,846
1860	299,027	14,803,691	28,851	1,260,129	327,878	16,063,820	198,922	8,899
1861	306,565	15,202,521	29,559	1,296,551	336,124	16,499,072	202,411	8,996
1862	315,956	15,676,700	30,458	1,347,788	346,414	17,024,488	204,035	9,201
1863	332,062	16,516,244	31,240	1,390,787	363,302	17,907,031	208,204	9,583
1864	343,250	17,089,757	31,709	1,426,488	374,959	18,516,245	212,891	9,763
1865	356,864	17,881,682	32,625	1,473,148	389,489	19,354,830	218,915	10,037
1866	378,310	19,306,105	33,695	1,520,230	412,005	20,826,335	230,035	10,729
1867	389,727	20,076,582	34,688	1,578,703	424,415	21,655,285	233,488	10,899
1868	414,809	21,605,248	35,870	1,661,901	450,679	23,267,149	243,402	11,554

ASSESSED TAXES—SCHEDULE B.

INHABITED HOUSES.

of DUTY in each Year from the Year 1851 to the Year 1867 (ended 5th April 1868).

HOUSES.			Rates of Duty.	TOTAL.						Year ended 5th April.
AND.	GREAT BRITAIN.			ENGLAND.		SCOTLAND.		GREAT BRITAIN.		
Annual Value.	Number.	Annual Value.		Number.	Annual Value.	Number.	Annual Value.	Number.	Annual Value.	
£		£			£		£		£	
211,388	189,061	8,306,523	For every Inhabited House and Premises worth the Rent of £20 a Year or upwards, if occupied for the purposes of Trade, and Goods or Wares are exposed in the Shops or Warehouse for sale, or if occupied by a person licensed to retail Beer, Spirits, &c., for as a Farm House - 6d. in the £ per annum. If occupied in any other manner - - 9d. " "	434,008	20,462,687	30,905	1,240,809	464,913	21,703,496	1852
196,360	189,051	8,310,220		436,162	20,494,990	29,949	1,220,405	466,111	21,715,395	1853
198,185	189,442	8,329,713		440,623	20,699,212	30,484	1,249,056	471,107	21,948,268	1854
194,346	193,671	8,498,258		454,300	21,282,472	30,686	1,270,930	484,986	22,553,402	1855
188,539	194,042	8,554,604		458,344	21,572,624	30,659	1,279,517	489,003	22,852,141	1856
183,329	195,232	8,588,765		464,155	21,837,408	31,024	1,302,468	495,179	23,139,876	1857
183,938	198,007	8,772,459		474,069	22,484,508	31,726	1,351,503	505,795	23,836,011	1858
187,593	201,778	9,034,168		485,940	23,223,208	33,240	1,399,106	519,180	24,622,314	1859
198,564	204,705	9,098,428		497,949	23,703,555	34,634	1,458,693	532,583	25,162,248	1860
203,011	208,264	9,199,318		508,976	24,198,828	35,412	1,499,562	544,388	25,698,390	1861
210,146	210,023	9,411,581		519,991	24,878,135	36,446	1,557,934	556,437	26,436,069	1862
215,647	214,319	9,801,388		540,266	26,101,985	37,355	1,606,434	577,621	27,708,419	1863
218,545	219,131	9,982,063		556,141	26,853,275	37,949	1,645,033	594,090	28,498,308	1864
222,041	225,209	10,257,396		575,779	27,917,037	38,919	1,695,189	614,698	29,612,226	1865
226,967	236,322	10,953,116		608,345	30,032,254	39,982	1,747,197	648,327	31,779,451	1866
236,273	240,083	11,132,486		623,215	30,972,795	41,283	1,814,976	664,498	32,787,771	1867
241,920	250,028	11,796,694		658,211	33,160,022	42,496	1,903,821	700,707	35,063,843	1868

ASSESSED TAXES.—SCHEDULE C.

SERVANTS.

AN ACCOUNT of the NUMBER of SERVANTS CHARGED, and RATES of DUTY, in each Year from the Year 1 to the Year 1867 (ended 5th April 1868).

YEAR.	MALE DOMESTIC SERVANTS.			OTHER DESCRIPTIONS OF SERVANTS AND MALE PERSONS.			TOTAL.			RATES OF DU
	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	
1777 to 1811	No Account can be rendered until the year 1812.									
1812			86,093			209,761			295,854	
1813			85,885			214,740			300,625	
1814			85,647			218,606			304,253	
1815			85,597			219,115			304,712	
1816			82,587			203,885			286,472	
1817			82,418			201,224			283,642	
1818			83,999			204,103			288,102	
1819			86,086			203,657			289,743	
1820			85,344			201,737			287,081	
1821	The number charged in England and Scotland respectively cannot be distinguished until the year 1836.		85,757	The number charged in England and Scotland respectively cannot be distinguished until the year 1836.		201,811	The number charged in England and Scotland respectively cannot be distinguished until the year 1836.		287,568	
1822			85,687			199,455			285,142	
1823			85,731			90,787			176,518	
1824			89,578			94,446			184,024	
1825			87,514			93,615			181,129	
1826			90,061			96,161			186,222	
1827			90,988			100,272			191,260	
1828			94,125			106,216			200,341	
1829			96,671			109,904			206,575	
1830			97,900			112,468			210,368	
1831			101,808			115,937			217,745	
1832			103,381			123,098			226,479	
1833			104,841			13,828			118,669	
1834			104,938			13,394			118,332	
1835			107,879			13,581			121,460	
1836	98,001	7,718	105,719	11,695	1,140	12,835	109,696	8,858	118,554	
1837	98,334	8,205	106,539	11,339	1,514	12,853	109,673	9,719	119,392	
1838	99,738	8,352	108,090	11,251	1,261	12,512	110,989	9,613	120,602	
1839	101,602	8,376	109,978	11,109	1,185	12,294	112,711	9,561	122,272	
1840	101,425	8,389	109,814	10,971	1,140	12,111	112,396	9,529	121,925	
1841	102,296	8,553	110,849	11,046	1,196	12,242	113,342	9,749	123,091	
1842	101,996	8,585	110,581	9,825	848	10,673	111,821	9,433	121,254	
1843	100,361	8,294	108,655	9,415	804	10,219	109,776	9,098	118,874	
1844	101,477	8,135	109,612	10,104	841	10,945	111,581	8,976	120,557	
1845	102,162	8,297	110,459	10,267	883	11,150	112,429	9,180	121,609	
1846	104,983	8,429	113,412	10,893	907	11,800	115,876	9,336	125,212	
1847	104,855	8,495	113,350	10,938	888	11,826	115,793	9,383	125,176	
1848	104,065	8,478	112,543	11,044	893	11,937	115,109	9,371	124,480	
1849	103,323	8,402	111,725	11,260	897	12,157	114,583	9,299	123,882	
1850	102,889	8,496	111,385	11,256	938	12,194	114,145	9,434	123,579	
1851	103,328	8,511	111,839	11,587	961	12,548	114,915	9,472	124,387	
1852	102,673	8,662	111,335	11,818	1,066	12,884	114,491	9,728	124,219	
1853	104,467	8,800	113,267	12,197	1,362	13,559	116,664	10,162	126,826	
Year ended 5th April	MALE SERVANTS OF THE AGE OF 18 OR UPWARDS.			OTHER MALE SERVANTS.						
1855	126,754	12,393	139,147	51,639	5,212	56,851	178,393	17,605	195,998	
1856	128,034	12,058	140,092	62,883	6,537	69,420	190,917	18,595	209,512	
1857	134,053	12,054	146,107	70,381	6,992	77,373	204,434	19,046	223,480	
1858	135,550	12,175	147,725	72,953	7,197	80,150	208,503	19,372	227,875	
1859	136,861	12,302	149,163	75,467	7,516	82,983	212,328	19,818	232,146	
1860	137,858	12,573	150,431	78,113	7,577	85,690	215,971	20,150	236,121	
1861	139,653	12,827	152,480	81,356	7,683	89,039	221,009	20,510	241,519	
1862	141,453	12,979	154,432	83,189	7,759	90,948	224,642	20,738	245,380	
1863	142,253	13,109	155,362	84,992	7,868	92,860	227,245	20,977	248,222	
1864	145,906	13,203	159,109	86,447	8,019	94,466	232,353	21,222	253,575	
1865	150,268	13,429	163,697	88,537	7,998	96,535	238,805	21,427	260,232	
1866	154,650	13,719	168,369	90,247	8,064	98,311	244,897	21,783	266,680	
1867	158,906	14,008	172,914	92,838	8,184	101,022	251,744	22,192	273,936	
1868	162,004	14,424	176,428	95,264	8,144	103,408	257,268	22,568	279,836	

For Rates of Duty see page 165.

ASSESSED TAXES.—SCHEDULE C.

SERVANTS.

ACCOUNT of RATES of DUTY on SERVANTS kept in each Year, from the Year 1777 to the Year 1867 (ended 5th April 1868).

GREAT BRITAIN.

RATES OF DUTY.

	£	s.	d.
Years 1777 to 1782.			
Male Servant except those kept for Agriculture	1	1	0
Years 1783 to 1785.			
5 per cent. in addition to above rate.			
Years 1785 to 1791.			
Servants kept by persons not Bachelors :—			
Number kept —			
Not exceeding 2 - - - - each	1	5	0
Exceeding 2 and not exceeding 4 - „	1	10	0
„ 4 „ 7 - „	1	15	0
„ 7 „ 10 - „	2	0	0
„ 11 and upwards - - - „	3	0	0
Servants kept by Bachelors :—			
Number kept —			
Not exceeding 2 - - - - each	2	10	0
Exceeding 2 and not exceeding 4 - „	2	15	0
„ 4 „ 7 - „	3	0	0
„ 7 „ 10 - „	3	5	0
„ 11 and upwards - - - „	4	5	0
Servants kept by persons not Bachelors :—			
Persons keeping 1 - - - - -	0	2	6
„ „ 2 - - - - - each	0	5	0
„ „ 3 and upwards - - - „	0	10	0
Servants kept by Bachelors:—			
Persons keeping 1 - - - -	0	5	0
„ „ 2 - - - - - each	0	10	0
„ „ 3 and upwards - - „	1	0	0
Years 1791 to 1797.			
5 per cent. in addition to preceding rates to 1795, and 20 per cent. from 1795 to 1797.			
(The Duties on Female Servants repealed in 1792.)			
July 1797 to April 1798.			
Servants kept by persons not Bachelors :—			
Number kept —	£	s.	d.
1 - - - - - - -	1	5	0
2 - - - - - - each	1	15	0
Exceeding 2 and not exceeding 4 - „	2	5	0
„ 4 „ 7 - „	2	15	0
„ 7 „ 10 - „	3	0	0
„ 11 and upwards - - „	4	0	0
Servants kept by Bachelors :—			
Number kept —			
1 - - - - - - -	2	10	0
2 - - - - - - each	3	0	0
Exceeding 2 and not exceeding 4 - „	3	10	0
„ 4 „ 7 - „	4	0	0
„ 7 „ 10 - „	4	5	0
„ 11 and upwards - - „	5	5	0

and 20 per cent. additional.

April 1798 to April 1802.			
Servants kept by persons not Bachelors :—			
Number kept —	£	s.	d.
1 - - - - - - -	1	10	0
2 - - - - - - each	2	2	0
Exceeding 2 and not exceeding 4 - „	2	14	0
„ 4 „ 7 - „	3	6	0
8 - - - - - - „	3	12	0
9 - - - - - - - „	3	18	0
10 - - - - - - „	4	4	0
11 and upwards - - - „	4	16	0
April 1798 to April 1802—*continued.*			
Male Servants kept by Bachelors :—			
Number kept —	£	s.	d.
1 - - - - - - -	3	0	0
2 - - - - - - - each	3	12	0
Exceeding 2 and not exceeding 4 - „	4	4	0
„ 4 „ 7 - „	4	16	0
8 - - - - - - „	5	2	0
9 - - - - - - - „	5	8	0
10 - - - - - - - „	5	14	0
11 and upwards - - - „	6	6	0
April 1802 to August 1803.			
Male Servants kept by persons not Bachelors :—			
Persons keeping 1 - - - -	2	0	0
„ „ 2 - - - - - each	2	10	0
„ „ 3 - - - - - „	3	0	0
„ „ 4 - - - - - „	3	10	0
„ „ 5 - - - - - „	4	0	0
„ „ 6 - - - - - „	4	4	0
„ „ 7 - - - - - „	4	6	0
„ „ 8 - - - - - „	4	12	0
„ „ 9 - - - - - „	5	0	0
„ „ 10 - - - - - „	5	10	0
„ „ 11 and upwards - „	6	6	0
Male Servants kept by Bachelors :—			
Persons keeping 1 - - - -	3	10	0
„ „ 2 - - - - - each	4	0	0
„ „ 3 - - - - - „	4	10	0
„ „ 4 - - - - - „	5	0	0
„ „ 5 - - - - - „	5	10	0
„ „ 6 - - - - - „	5	14	0
„ „ 7 - - - - - „	5	16	0
„ „ 8 - - - - - „	6	2	0
„ „ 9 - - - - - „	6	10	0
„ „ 10 - - - - - „	7	0	0
„ „ 11 and upwards - - „	7	16	0
August 1803 to June 1808.			
10 per cent. in addition to preceding rates from 1806.			
Under and occasional Gardeners - - - each		5	0
Travellers or Riders employed by Merchants or Traders :—			
Persons keeping 1 - - - - -	2	2	0
„ „ 2 or more - - - each	3	3	0
Clerks, Book-keepers, or Office-keepers :—			
Persons keeping 1 - - - - -	1	1	0
„ „ 2 or more - - - each	2	2	0
Shopmen, Warehousemen, or Porters - - „	1	1	0
Waiters in Taverns, &c. - - - - „	2	0	0
Persons employed by Stable-keepers - - „	1	0	0
„ „ in Husbandry or Trade - - „	0	5	0
Coachmen, Grooms, Postillions &c., Guards - „	2	0	0

(*continued.*)

ASSESSED TAXES.—SCHEDULE C.

SERVANTS.

An Account of Rates of Duty on Servants kept in each Year, from the Year 1777 to the Year 1867 (ended 5th April 1868)—*continued.*

GREAT BRITAIN.

Rates of Duty.

June 1808 to June 1812.

	£	s.	d.
Male Servants kept by persons not Bachelors :—			
Persons keeping 1	2	4	0
„ „ 2 each	2	16	0
„ „ 3 „	3	7	0
„ „ 4 „	3	18	0
„ „ 5 „	4	9	0
„ „ 6 „	4	14	0
„ „ 7 „	4	16	0
„ „ 8 „	5	3	0
„ „ 9 „	5	12	0
„ „ 10 „	6	3	0
„ „ 11 and upwards „	7	1	0
Male Servants kept by Bachelors :—			
Persons keeping 1	3	18	0
„ „ 2 each	4	10	0
„ „ 3 „	5	1	0
„ „ 4 „	5	12	0
„ „ 5 „	6	3	0
„ „ 6 „	6	8	0
„ „ 7 „	6	10	0
„ „ 8 „	6	17	0
„ „ 9 „	7	6	0
„ „ 10 „	7	17	0
„ „ 11 and upwards „	8	15	0
Under and occasional Gardeners „	0	6	0
Travellers or Riders employed by Merchants or Traders :—			
Persons keeping 1	2	8	0
„ „ 2 or more each	3	10	0
Clerks, Book-keepers, or Office-keepers:—			
Persons keeping 1	1	4	0
„ „ 2 or more each	2	8	0
Shopmen, Warehousemen, or Porters „	1	4	0
Waiters in Taverns &c. „	2	5	0
Persons employed by Stable-keepers „	1	4	0
„ „ in Husbandry or Trade „	0	6	0
Coachmen, Grooms, Postillions &c., Guards „	2	4	0

June 1812 to March 1823.

	£	s.	d.
Male Servants kept by persons not Bachelors :—			
Persons keeping 1	2	8	0
„ „ 2 each	3	2	0
„ „ 3 „	3	16	0
„ „ 4 „	4	7	0
„ „ 5 „	4	18	0
„ „ 6 „	5	3	0
„ „ 7 „	5	5	0
„ „ 8 „	5	12	0
„ „ 9 „	6	2	0
„ „ 10 „	6	13	0
„ „ 11 and upwards „	7	13	0

June 1812 to March 1823—*continued.*

	£	s.	d.
Male Servants kept by Bachelors :—			
Persons keeping 1	4		
„ „ 2 each	5		
„ „ 3 „	5		
„ „ 4 „	6		
„ „ 5 „	6		
„ „ 6 „	7		
„ „ 7 „	7		
„ „ 8 „	7		
„ „ 9 „	8		
„ „ 10 „	8		
„ „ 11 and upwards „	9		
Under and occasional Gardeners „	0		
Travellers or Riders employed by Traders or Merchants :—			
Persons keeping 1	3		
„ „ 2 or more each	5		
Clerks, Book-keepers, or Office-keepers:—			
Persons keeping 1	2		
„ „ 2 or more each	3		
Stewards, Bailiffs, Overseers, &c. „	2		
Shopmen, Warehousemen or Porters „	2		
Waiters in Taverns &c. „	3		
Occasional Waiters ; for 6 months „	2		
„ „ for less than 6 months „	1		
Persons employed by Stable-keepers „	2		
„ „ in Husbandry or Trade „	0		
Coachmen, Grooms, Postillions &c., Guards „	2		
Persons not being Servants to their employers but occasion employed as such :—			
Employer charged for Carriage or Servant each	2		
„ not so charged „	1		

March 1823 to August 1833.

Half the foregoing Rates, excepting Duties on Under and oc Gardeners and on Persons employed in Husbandry or repealed in 1823.

August 1833 to April 1854.

Duties on Travellers or Riders employed by Merchants or Clerks, Book-keepers, or office-keepers, Stewards, Bailiff seers, Shopmen, Warehousemen, or Porters, repealed from 1833.

10 per cent. additional on remainder from 1840.

April 1854 to April 1868.

	£	s.	d.
Male Servants of the age of 18 years or upwards each	1		
„ „ under the age of 18 years „	0		
„ „ employed as under Gardeners „	0		
„ „ „ under Gamekeepers „	0		

ASSESSED TAXES.—SCHEDULE D.

ASSESSED TAXES.—SCHEDULE D.

CARRIAGES.

An Account of the Number of Carriages charged and Rates of Duty, in

Year.	4-Wheel Carriages (charged progressively).			Other 4-Wheeled Carriages let to Hire, &c.			4-Wheel Carriages (charged at modified Rates).			2-Wheel Carriage		
	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	G Br
1747 to 1811	No Account can be rendered until 1812.											
1812			16,596			6,899	—	—	—			
1813			16,713			6,667	—	—	—			
1814			16,777			6,688	—	—	—			
1815			16,903			6,865	—	—	—			
1816			16,279			6,822	—	—	—			
1817			16,280			6,784	—	—	—			
1818			16,648			6,887			58			
1819			17,435			7,095			106			
1820			17,341			7,062			142			
1821			17,555			7,190	Cannot be distinguished.		216			
1822	The Number charged in England and Scotland respectively cannot be distinguished until the year 1836.		18,031	The Number charged in England and Scotland respectively cannot be distinguished until the year 1836.		7,412			294	The Number charged in England and Scotland respectively cannot be distinguished until the year 1836.		
1823			18,484			7,812			450			
1824			19,835			8,416			680			
1825			21,514			8,952	—	—	—			
1826			24,058			9,475	—	—	—			
1827			25,841			9,868	—	—	—			
1828			28,227			10,064	—	—	—			
1829			30,228			10,632	—	—	—			
1830			25,992			17,039	—	—	—			
1831			24,886			20,685	—	—	—			
1832			24,830			20,373	—	—	—			
1833			24,879			21,949	—	—	—			
1834			25,069			24,167	—	—	—			
1835			26,469			27,075	—	—	—			
1836	24,441	1,833	26,274	26,071	2,221	28,292	—	—	—	44,587	3,494	
1837	24,502	1,921	26,423	27,783	2,501	30,284	—	—	—	42,709	3,732	
1838	24,909	1,952	26,861	29,311	2,626	31,937	—	—	—	41,728	3,514	
1839	25,337	2,003	27,340	30,751	2,748	33,499	—	—	—	41,079	3,300	
1840	25,189	2,005	27,194	31,774	2,776	34,550	—	—	—	39,762	2,970	

ASSESSED TAXES.—SCHEDULE D.

CARRIAGES.

om the IMPOSITION of the DUTY to the Year 1867 (ended 5th April 1868).

TAXED CARTS.			4 and 2 WHEEL CARRIAGES and TAXED CARTS made for Sale.			NUMBER of PERSONS licensed to make and sell CARRIAGES.			Rates of Duty.	YEAR.
l.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.		
					No Account can be rendered until the year 1812.					1747 to 1811
		19,141			3,974			623		1812
		18,783			3,744			658		1813
		18,491			3,636			675		1814
		18,343			3,560			669		1815
		17,655			3,239			659		1816
		17,476			2,888			629		1817
e distinguished.		18,098	Cannot be distinguished.		3,302	Cannot be distinguished.		648		1818
		18,763			3,847			698		1819
		19,319			4,136			701		1820
		19,463			4,022			731		1821
		19,660			3,981			782		1822
		13,755			4,211			751		1823
		15,037			5,153			835		1824
—	—	—	—	—	—	—	—	—	For Rates of Duty see page 172.	1825
—	—	—	—	—	—	—	—	—		1826
—	—	—	—	—	—	—	—	—		1827
—	—	—	—	—	—	—	—	—		1828
—	—	—	—	—	—	—	—	—		1829
—	—	—	—	—	—	—	—	—		1830
—	—	—	—	—	—	—	—	—		1831
—	—	—	—	—	—	—	—	—		1832
—	—	—	—	—	—	—	—	—		1833
—	—	—	—	—	—	—	—	—		1834
—	—	—	—	—	—	—	—	—		1835
—	—	—	—	—	—	—	—			1836
—	—	—	—	—	—	—		—		1837
—	—	—	—	—	—	—	—			1838
—	—	—	—	—	—	—	—	—		1839
—	—	—	—	—	—	—	—	—		1840

ASSESSED TAXES—SCHEDULE D.

CARRIAGES.

An Account of the Number of Carriages charged and Rates of Duty, in each Y

Year.	4-Wheel Carriages (charged progressively).			Other 4-Wheel Carriages let to hire, &c.			With less than 4 Wheels drawn by 2 or more Horses.		
	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Gre Brita
1841	26,055	2,279	28,334	31,076	2,589	33,665	—	—	—
1842	25,450	2,000	27,450	32,143	2,793	34,936	—	—	—
1843	24,509	1,969	26,478	32,368	2,727	35,095	—	—	—
1844	24,169	1,922	26,091	33,431	2,727	36,158	—	—	—
1845	23,968	1,988	25,956	34,983	2,792	37,775	—	—	—
1846	24,675	2,000	26,675	36,857	2,866	39,723	—	—	—
1847	24,213	1,950	26,163	37,379	2,874	40,253	—	—	—
1848	23,502	1,945	25,447	37,625	2,935	40,560	—	—	—
1849	22,820	1,842	24,662	37,638	3,029	40,667	—	—	—
1850	22,305	1,834	24,139	38,479	3,105	41,584	—	—	—
1851	21,912	1,844	23,756	39,805	3,232	43,037	—	—	—
1852	21,433	1,854	23,287	40,545	3,316	43,861	—	—	—
1853	21,306	1,832	23,138	41,576	3,435	45,011	—	—	—
Year ended 5th April	With 4 Wheels drawn by 2 or more Horses.			With 4 Wheels drawn by 1 Horse.					
1855	22,265	2,066	24,331	41,524	2,217	43,741	209	22	2
1856	22,596	2,139	24,735	45,242	2,531	47,773	215	28	2
1857	24,521	2,334	26,855	49,498	2,800	52,298	216	17	2
1858	24,984	2,419	27,403	52,099	3,133	55,232	217	14	2
1859	25,318	2,530	27,848	54,683	3,399	58,082	206	26	2
1860	25,535	2,620	28,155	57,438	3,629	61,067	192	27	2
1861	25,919	2,720	28,639	60,443	3,886	64,329	186	24	2
1862	26,444	2,766	29,210	62,744	4,213	66,957	221	23	2
1863	26,716	2,835	29,551	64,790	4,478	69,268	205	22	2
1864	27,526	2,892	30,418	67,723	4,745	72,468	203	29	2
1865	28,328	3,002	31,330	70,924	5,012	75,936	167	20	1
1866	29,262	3,113	32,375	74,229	5,309	79,538	172	28	2
1867	30,095	3,197	33,292	77,359	5,671	83,030	271	16	2
1868	30,709	3,330	34,039	80,054	5,948	86,002	189	8	1

ASSESSED TAXES—SCHEDULE D.

CARRIAGES.

ie Imposition of the Duty to the Year 1867 (ended 5th April 1868)—*continued.*

ith less than 4 Wheels.			Used by Common Carriers.			Rates of Duty.	Total.			Year.
d.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.		England.	Scotland.	Great Britain.	
16	2,836	40,252	2,244	27	2,271		96,791	7,731	104,522	1841
7	2,758	37,645	2,406	25	2,431		94,886	7,576	102,462	1842
0	2,343	34,853	2,459	23	2,482		91,846	7,062	98,908	1843
4	2,231	33,435	2,650	19	2,669		91,454	6,899	98,353	1844
9	2,049	31,298	2,739	15	2,754		90,939	6,844	97,783	1845
5	2,051	29,806	2,855	14	2,869		92,142	6,931	99,073	1846
0	1,924	28,424	2,824	13	2,837		90,916	6,761	97,677	1847
4	1,803	26,697	2,836	11	2,847		88,857	6,694	95,551	1848
4	1,694	25,188	2,997	10	3,007		86,949	6,575	93,524	1849
5	1,673	23,618	3,110	11	3,121		85,839	6,623	92,462	1850
8	1,618	22,436	3,268	9	3,277		86,803	6,703	92,506	1851
0	1,613	21,513	3,336	15	3,351		85,214	6,798	92,012	1852
7	1,675	20,712	3,549	22	3,571		85,468	6,964	92,432	1853
With less than 4 Wheels drawn by 1 Horse.										Year ended 5th April
38	13,287	137,025	5,144	20	5,164		192,880	17,612	210,492	1855
91	13,834	147,125	5,448	23	5,471		206,792	18,555	225,347	1856
77	14,169	152,146	5,627	22	5,649		217,839	19,342	237,181	1857
28	14,613	155,541	5,695	16	5,711		223,923	20,195	244,118	1858
69	15,379	159,148	5,763	15	5,778		229,739	21,349	251,088	1859
52	15,785	162,137	6,007	12	6,019		235,524	22,073	257,597	1860
44	15,976	165,320	6,206	13	6,219		242,098	22,619	264,717	1861
39	16,192	166,831	6,188	13	6,201		246,236	23,207	269,443	1862
58	16,358	167,316	6,193	10	6,203		248,862	23,703	272,565	1863
91	16,426	170,517	6,353	9	6,362		255,896	24,101	279,997	1864
09	16,401	174,810	6,505	8	6,513		264,333	24,443	288,776	1865
71	16,580	178,551	6,763	9	6,772		272,397	25,039	297,436	1866
75	16,902	183,577	6,914	8	6,922		281,314	25,794	307,108	1867
68	17,120	188,788	6,956	7	6,963		289,576	26,413	315,989	1868

For Rates of Duty, see page 172.

ASSESSED TAXES.—SCHEDULE D.

CARRIAGES.

AN ACCOUNT of the RATES of DUTY charged, in each Year, from the Imposition thereof to the Year 1 ended 5th April 1868.

GREAT BRITAIN.

RATES OF DUTY.

Year 1747 to July 1776.

	£	s.	d.
Every Carriage with 4 wheels	4	0	0
„ „ 2 „	2	0	0

Year 1776 to July 1785.

	£	s.	d.
Every Carriage with 4 wheels	5	0	0
„ „ 2 „	2	0	0
Stage Coaches	5	0	0

From 1779, 5 per cent. additional.
„ 1781, 10 „ „
„ 1782, 15 „ „

Year 1785 to July 1789.

	£	s.	d.
Every Carriage with 4 wheels	7	0	0
„ „ 2 „	3	10	0

Year 1789 to April 1798.

	£	s.	d.	
Every Carriage with 2 wheels	3	10	0	10 per cent. additional from 1791, and 20 per cent. additional from 1795 to 1797.
Persons keeping 1 Carriage with 4 wheels	8	0	0	
„ 2 Carriages, for the first	8	0	0	
„ „ „ for the second	9	0	0	
„ 3 „ for the first	8	0	0	
„ „ „ for each of the others	10	0	0	
Carriages with less than 4 wheels, used for husbandry	0	10	0	from 1795

Year 1798 to April 1802.

	£	s.	d.
Persons keeping 1 4-wheel Carriage	9	12	0
„ „ 2 „ for each	10	4	0
„ „ 3 „ „	11	4	0
„ „ 4 „ „	11	8	0
„ „ 5 „ „	11	11	0
„ „ 6 „ „	11	12	0
„ „ 7 „ „	11	13	6
„ „ 8 and upwards „	11	14	0
Carriages let to hire „	8	8	0
Post-chaises and Carriages „	8	8	0
Public Stage Coaches „	8	8	0
All Carriages with less than 4 wheels	4	4	0
Carriages with less than 4 wheels, used for husbandry	0	10	0

Year 1802 to April 1804.

	£	s.	d.
Persons keeping 1 4-wheel Carriage	10	0	0
„ „ 2 „ for each	11	0	0
„ „ 3 „ „	12	0	0
„ „ 4 „ „	12	10	0
„ „ 5 „ „	13	0	0
„ „ 6 „ „	13	10	0
„ „ 7 „ „	14	0	0
„ „ 8 „ „	14	10	0

Year 1802 to April 1804—*continued.*

	£
Persons keeping 9 and upwards for each	15
Carriages let to hire „	8
Post-chaises and Carriages „	8
Public Stage Coaches „	8
Carriages with less than 4 wheels, drawn by 1 horse	5
„ „ „ 2 or more horses	7
Coachmakers' Licences	0 from

Year 1804 to April 1808.

	£	s.	d.	
Persons keeping 1 4-wheel Carriage to 9 and upwards, rates as above.				10 p addi from
Additional bodies each	£5	0	0	
Public Stage Coaches „	8	8	0	
All Carriages with less than 4 wheels, drawn by 1 horse	5	5	0	
All Carriages with less than 4 wheels, drawn 2 or more horses	7	7	0	
Additional bodies	2	10	0	
Four-wheel Carriages let to hire for any period not exceeding 28 days	8	8	0	
Taxed Carts each	1	4	0	
Four-wheel Carriages made for sale „	1	0	0	
Two-wheel „ „ „	0	10	0	
Coachmakers' Licences „	0	5	0	

Year 1808 to April 1812.

	£
Persons keeping 1 4-wheel Carriage	11
„ „ 2 „ for each	12
„ „ 3 „ „	13
„ „ 4 „ „	14
„ „ 5 „ „	14
„ „ 6 „ „	15
„ „ 7 „ „	15
„ „ 8 „ „	16
„ „ 9 and upwards „	16
Additional bodies „	5
Post-chaises and Carriages „	9
Public Stage Coaches „	9
All Carriages with less than 4 wheels, drawn by 1 horse	5
„ „ „ 2 or more horses	8
Additional bodies	2
Four-wheel Carriages let to hire for any period not exceeding twenty-eight days	9
Four-wheel Carriages let to hire for less than one year	11
Taxed Carts	1
Four-wheel Carriages made for sale	1
Two-wheel „ „	0
Taxed Carts „ (from 1810)	0
Coachmakers' Licences	0
Makers of Tax Carts' Licences (from 1810)	0

(contin

ASSESSED TAXES.—SCHEDULE D.

CARRIAGES.

count of the Rates of Duty charged, in each Year, from the Imposition thereof to the Year 1867, ended 5th April 1868.

GREAT BRITAIN.

Rates of Duty.

Year 1812 to April 1823.

	£	s.	d.
ping 1 4-wheel Carriage	12	0	0
„ 2 „ for each	13	0	0
„ 3 „ „	14	0	0
„ 4 „ „	15	0	0
„ 5 „ „	15	15	0
„ 6 „ „	16	8	0
„ 7 „ „	17	0	0
„ 8 „ „	17	12	0
„ 9 and upwards „	18	3	0
bodies „	6	6	0
et to hire „	12	0	0
s and Carriages „	10	10	0
ge Carriages „	10	10	0
Carriages, drawn by ponies, oxen, &c.:			
ly, without springs	1	9	0
with springs, not metallic	2	15	0
with metallic springs	6	10	0
more ponies	9	0	0
ges with less than 4 wheels, drawn by 1	6	10	0
ges with less than 4 wheels, drawn by 2 or ses	9	0	0
bodies each	3	3	0
ts, without springs (From 1818)	1	9	0
with springs, not metallic (From 1818)	2	15	0
l Carriages made for sale (From 1818)	1	5	0
„ „ „ (From 1818)	0	12	6
cts made for sale (From 1818)	0	3	0
ers' Licences	0	10	0
Tax Carts' Licences	0	3	0

Year 1823 to April 1854.

		£	s.	d.	
eeping 1 4-wheel Carriage to 9 and upwards, above rates.					10 per cent. additional from 1840.
let to hire		£6	0	0	
es and Carriages		5	5	0	
ge Carriages (repealed in 1839)		5	5	0	
Carriages drawn by ponies, oxen, lf the above rates (repealed in					
ges with less than 4 wheels, and nal bodies, half the above rates.					

Year 1823 to April 1854—*continued*.

		£	s.	d.	
Taxed Carts with springs	Repealed 1825.	1	7	6	
Four-wheel carriages made for sale	Repealed 1825.	1	5	0	
Two-wheel „ „	Repealed 1825.	0	12	6	
Taxed Carts made for sale	Repealed 1825.	0	3	0	
Four-wheel Carriages drawn by 1 horse	From 1830.	4	10	0	10 per cent. additional from 1840.
Four-wheel Carriages, with wheels not exceeding 30 inches in diameter, drawn by ponies, exceeding 12, and not exceeding 13 hands	From 1830.	3	5	0	10 per cent. additional from 1840.
Four-wheel Carriages used by common Carriers	From 1830.	2	10	0	10 per cent. additional from 1840.
Two-wheel carriages, described in 2 & 3 Wm. 4. c. 23	From 1830.	1	10	0	10 per cent. additional from 1840.
Two-wheel Carriages let to hire	From 1830.	3	5	0	10 per cent. additional from 1840.
„ „ used by common Carriers	From 1830.	1	5	0	10 per cent. additional from 1840.
Two-wheel common Stage Carts	From 1830.	1	10	0	10 per cent. additional from 1840.
Post-chaises with 2 or 4 wheels, let to hire by the mile (from 1839)		3	0	0	10 per cent. additional from 1840.
Coachmakers' Licences (repealed 1824)		0	10	0	
Makers of Tax Carts' Licences (repealed 1825)		0	3	0	

Year 1854 to 1868.

	£	s.	d.
Every Carriage with 4 wheels, drawn by 2 or more horses	3	10	0
„ „ „ „ 1 horse	2	0	0
„ with 4 wheels, each being of less diameter than 30 inches, drawn by 2 or more ponies or mules, not exceeding 13 hands	1	15	0
„ „ „ by 1 such pony or mule	1	0	0
„ with less than 4 wheels, drawn by 2 or more horses or mules	2	0	0
„ „ „ by 1 horse or mule	0	15	0
„ „ „ by 1 pony or mule, not exceeding 13 hands	0	10	0
And where any of the aforesaid Carriages shall be kept and used solely for the purpose of being let for hire without horses	Half the above rates.		
Used by common Carriers, having 4 wheels	2	6	8
„ „ „ less than 4 wheels	1	6	8

ASSESSED TAXES.—SCHEDULES E. and F.

HORSES.

AN ACCOUNT of the NUMBER of HORSES charged, and RATES of DUTY

YEAR.	HORSES USED FOR RIDING OR DRAWING CARRIAGES (charged progressively).			RIDING HORSES (charged at modified Rates).			OTHER HORSES AND MULES		
	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great
1784 to 1811	No Account of the Number charged can be rendered until the year 1812.								
1812	The Number of Horses charged in England and Scotland respectively cannot be distinguished until the year 1836.		234,288	The Number charged in England and Scotland respectively cannot be distinguished until the year 1836.		1,365	The Number charged in England and Scotland respectively cannot be distinguished until the year 1836.		
1813			229,775			1,332			
1814			228,579			1,454			
1815			225,453			1,365			
1816			191,409			1,618			
1817			188,207			1,557			
1818			191,040			1,584			
1819			184,636			11,318			
1820			178,337			14,580			
1821			174,790			17,793			
1822			169,595			20,703			
1823			164,668			22,700			
1824			169,464			25,280			
1825			171,447			26,148			
1826			175,068			27,673			
1827			174,806			28,315			
1828			178,841			29,812			
1229			187,112			31,101			
1830			186,676			31,352			
1831			184,927			31,830			
1832			182,878			32,727			
1833			181,023			32,727			
1834			156,978			29,345			
1835			158,276			29,545			
1836	144,636	9,435	154,071	26,830	2,471	29,301	109,193	7,798	
1837	142,963	9,983	152,946	26,447	2,561	29,008	112,872	8,708	
1838	142,865	10,108	152,973	26,519	2,596	29,115	116,582	9,575	
1839	144,903	10,343	155,246	26,960	2,649	29,609	120,272	10,219	
1840	143,936	10,350	154,286	26,767	2,480	29,247	122,026	10,697	
1841	142,167	10,392	152,559	26,627	2,469	29,096	121,509	11,615	
1842	139,564	10,240	149,804	25,892	2,372	28,264	119,270	11,618	
1843	135,977	9,869	145,846	25,518	2,317	27,830	117,567	11,228	
1844	135,545	9,566	145,111	25,999	2,240	28,239	118,443	11,136	
1845	134,552	9,649	144,201	26,039	2,312	28,351	120,947	11,866	

ASSESSED TAXES.—SCHEDULES E. AND F.

HORSES.

the Imposition of the Duty to the Year 1867 (ended 5th April 1868).

Rates of Duty. Great Britain.	Total. England.	Total. Scotland.	Total. Great Britain.	Year.
Year 1784 to July 1789.				
Horse Coach Horse, &c. £ 0 10 0	No Account of the Number charged can be rendered until the year 1812.			1784 to 1811
July 1789 to April 1796.				
or the purpose of Riding, or drawing Carriages:—				
eeping 1 £ 0 10 0			1,187,479	1812
„ 2 £0 10 0 for the first. £0 15 0 for the second.			1,195,137	1813
ceeding 2 and not exceeding 5 £0 10 0 for the first. £0 17 6 for each of the others.			1,203,747	1814
„ 5 and upwards £0 10 0 for the first. £1 0 0 for each of the others.			1,210,324	1815
			1,173,918	1816
			1,170,211	1817
April 1796 to July 1797.			1,186,057	1818
or Riding, or drawing Carriages:—			1,188,727	1819
eeping 1 £ 0 10 0			1,176,628	1820
„ 2 each 0 15 0			1,160,851	1821
ceeding 2 and not exceeding 5 £0 10 0 for the first. £1 5 0 for each of the others. And 10 per cent. additional			342,724	1822
„ 5 and upwards £0 10 0 for the first. £1 10 0 for each of the others. And 10 per cent. additional			304,730	1823
and Mules 0 5 0 and 20 per cent. additional.			313,038	1824
July 1797 to April 1798.	The Number of Horses charged in England and Scotland respectively cannot be distinguished until the year 1836.		310,994	1825
for Riding, or drawing Carriages:—			317,505	1826
eeping 1 £ 1 0 0			317,903	1827
„ 2 each 1 0 0			326,743	1828
ceeding 2 and not exceeding 5 £0 15 0 for the first. £1 10 0 for each of the others. And 20 per cent. additional			338,179	1829
„ 5 and upwards £0 15 0 for the first. £1 15 0 for each of the others. And 20 per cent. additional			338,424	1830
			338,343	1831
Years 1798 to 1801.			339,681	1832
for Riding, or drawing Carriages:—			334,793	1833
keeping 1 £ 1 4 0			299,719	1834
„ 2 each 1 16 0			301,366	1835
„ 3 „ 2 2 0	280,659	19,704	300,363	1836
„ 4 „ 2 5 0	282,282	21,252	303,534	1837
„ 5 „ 2 6 0	285,966	22,279	308,245	1838
„ 6 „ 2 10 0	292,135	23,211	315,346	1839
exceeding 6 and not exceeding 8 „ 2 11 0	292,729	23,527	316,256	1840
„ 9 „ „ 2 11 6	290,303	24,476	314,779	1841
„ 9 and not exceeding 12 „ 2 12 0	284,726	24,230	308,956	1842
„ 12 „ „ 16 „ 2 12 6	279,057	23,414	302,471	1843
„ 17 „ 2 13 0	279,987	22,942	302,929	1844
„ 18 „ 2 13 6	281,538	23,827	305,365	1845
„ 19 „ 2 14 0				
„ 20 and upwards „ 2 15 0				
and Mules „ 0 6 0				
Years 1801 to 1804.				
for Riding, or drawing Carriages:—				
keeping 1 £ 1 14 0				
„ more than 1, 1*l.* on each Horse, in addition to preceding rates.				
and Mules each 0 10 0				
Years 1804 to 1805.				
for Riding, or drawing Carriages:—				
£ s. d. £ s. d.				
keeping 1 2 0 0 Persons keeping 11 each 4 2 0				
„ 2 each 3 6 0 „ „ 12 „ 4 2 0				
„ 3 „ 3 12 0 „ „ 13 „ 4 2 6				
„ 4 „ 3 15 0 „ „ 14 „ 4 2 6				
„ 5 „ 3 16 0 „ „ 15 „ 4 2 6				
„ 6 „ 4 0 0 „ „ 16 „ 4 2 6				
„ 7 „ 4 1 0 „ „ 17 „ 4 3 0				
„ 8 „ 4 1 6 „ „ 18 „ 4 3 6				
„ 9 „ 4 1 6 „ „ 19 „ 4 4 0				
„ 10 „ 4 2 0 „ „ 20 and upwards „ 4 5 0				
Horses each 2 0 0				
and Mules „ 0 13 6				
under 20*l.* rent „ 0 2 6				

(continued.)

ASSESSED TAXES—SCHEDULES E. AND F.,—HORSES.—An Account of the Number of Horses ch

Year.	Horses used for Riding or drawing Carriages (charged progressively).			Riding Horses (charged at modified Rates).			Other Horses and Mules.			Not exceeding	
	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland
1846	136,567	9,831	146,398	26,378	2,277	28,655	126,959	13,282	140,241	—	—
1847	134,180	9,671	143,851	26,296	2,275	28,571	131,757	15,644	147,401	—	—
1848	130,717	9,657	140,374	25,408	2,295	27,703	131,660	16,454	148,114	—	—
1849	127,813	9,425	137,238	25,498	2,342	27,840	130,151	15,023	145,174	—	—
1850	125,915	9,486	135,401	25,596	2,426	28,022	130,197	15,049	145,246	—	—
1851	125,760	9,455	135,215	25,885	2,483	28,368	132,790	14,740	147,530	—	—
1852	124,027	9,446	133,473	25,704	2,443	28,147	136,014	14,817	150,831	—	—
1853	124,810	9,596	133,906	25,521	2,683	28,204	140,394	15,521	155,915	—	—
Year ended 5th April.	Exceeding 13 Hands, used for Riding, and drawing Carriages chargeable with Duty.			Used by Farmers, Clergymen, Surgeons, &c.			Exceeding 13 Hands, used in Trade.				
1855	132,819	9,557	142,376	101,657	13,149	114,806	150,574	16,192	166,766	46,320	3,47
1856	136,872	10,023	146,895	110,250	13,630	123,880	152,324	16,779	169,103	52,860	4,35
1857	145,256	10,200	155,456	114,362	13,676	128,038	152,043	17,454	169,497	56,414	4,91
1858	148,550	10,576	159,126	115,736	13,898	129,634	153,750	18,434	172,184	58,913	5,14
1859	150,614	10,781	161,395	117,884	15,040	132,924	156,061	19,345	175,406	60,943	5,50
1860	153,644	11,217	164,861	118,834	15,154	133,988	159,344	19,993	179,337	63,899	5,80
1861	156,699	11,439	168,138	119,870	15,216	135,086	165,369	20,810	186,179	65,871	6,00
1862	159,071	11,686	170,757	120,738	15,303	136,041	170,476	21,137	191,613	66,756	6,02
1863	160,278	11,834	172,112	120,964	15,204	136,168	172,541	21,505	194,046	69,177	6,01
1864	164,802	11,972	176,774	121,930	15,060	136,990	179,129	22,298	201,427	71,778	6,09
1865	170,554	12,285	182,839	122,604	14,852	137,456	188,580	22,847	211,427	74,858	6,34
1866	176,262	12,501	188,763	122,442	14,920	137,362	198,252	23,516	221,768	76,658	6,52
1867	182,036	12,922	194,958	123,106	14,868	137,974	206,197	24,863	231,060	81,115	6,60
1868	185,880	12,979	198,859	123,771	14,832	138,603	211,122	24,992	236,114	84,306	6,48

Race Horses.—The Duty on Race Horses was

…y in each Year from the Imposition of the Duty to the Year 1867 (ended 5th April 1868)—*continued.*

Rate of Duty. Great Britain.	Total. England.	Scotland.	Great Britain.	Year.
Years 1805 to 1808.				
…r Riding, or drawing Carriages :—				
…eping 1 £ 2 8 0				
„ 2 each 4 0 0	289,904	25,390	315,294	1846
„ 3 4 8 0				
„ 4 „ 4 11 0				
„ 5 „ 4 12 0	292,233	27,590	319,823	1847
„ 6 „ 4 16 0				
„ 7 or 8 „ 4 18 0				
„ 9 „ 5 0 0				
„ 10, 11, or 12 „ 5 5 0	287,785	28,406	316,191	1848
„ 13, 14, 15, or 16 „ 5 5 6				
„ 17 „ 5 6 0				
„ 18 „ 5 6 6				
„ 19 „ 5 7 0	283,462	26,790	310,252	1849
„ 20 and upwards „ 5 8 0				
…ire „ 2 8 0				
…and Mules „ 0 12 6				
…s under 20*l.* Rent „ 0 2 6	281,708	26,961	308,669	1850
And 20 per cent. additional from 1806.				
	284,435	26,678	311,113	1851
Years 1808 to 1812.				
…or Riding, or drawing Carriages :—	285,745	26,706	312,451	1852
…eeping 1 £ 2 13 6				
„ 2 each 4 9 6	290,225	27,800	318,025	1853
„ 3 „ 4 18 6				
„ 4 „ 5 2 0				
„ 5 „ 5 3 0				
„ 6 „ 5 7 6				
„ 7 or 8 „ 5 10 0				
„ 9 „ 5 12 0				
„ 10, 11, or 12 „ 5 17 6				
„ 13, 14, 15, or 16 „ 5 18 0				Year ended 5th April.
„ 17 „ 5 18 6				
„ 18 „ 5 19 6				
„ 19 „ 6 0 0				
„ 20 and upwards „ 6 1 0				
…hire „ 2 13 6				
…e and Mules „ 0 14 0				
…rs under 20*l.* Rent „ 0 2 10				
	431,370	42,368	473,738	1855
Years 1812 to 1819.				
…for Riding, or drawing Carriages :—				
…keeping 1 £ 2 17 6	452,306	44,790	497,096	1856
„ 2 each 4 14 6				
„ 3 „ 5 4 6				
„ 4 „ 5 10 0				
„ 5 „ 5 11 6	468,075	46,243	514,318	1857
„ 6 „ 5 16 0				
„ 7 or 8 „ 5 19 6				
„ 9 „ 6 1 6				
„ 10, 11, or 12 „ 6 7 0	476,949	48,051	525,000	1858
„ 13, 14, 15, 16 „ 6 7 6				
„ 17 „ 6 8 0				
„ 18 „ 6 9 0				
„ 19 „ 6 10 0	485,502	50,668	536,170	1859
„ 20 and upwards „ 6 12 0				
…o hire „ 2 17 6				
…wholly used in Husbandry „ 1 1 0				
…rs keeping not more than 2 horses „ 0 3 0	495,721	52,170	547,891	1860
…d bonâ fide in Husbandry, 13 hands high „ 0 17 6				
„ „ under 13 hands high „ 0 3 0				
	507,809	53,465	561,274	1861
Years 1819 to 1823.				
Rates, and— £ s. d.				
…d for Riding, and drawing Carriages, not exceeding 13 hands each 2 2 0	517,041	54,148	571,189	1862
…te by Farm Bailiffs „ 2 10 0				
„ Butchers where 1 only is kept 2 17 6				
„ „ 2 or more kept, after the first, each 1 1 0				
…d on Farms, 3*s.* to 10*s.* 6*d.*, according to Rent (from 1816).	522,960	54,555	577,515	1863
Years 1823 to 1854.				
…ceeding Rates, except on—	537,639	55,428	593,067	1864
…t by Small Farmers } Exempted.				
…d bonâ fide in Husbandry } Exempted.	556,596	56,333	612,929	1865
…d on Farms } Exempted.				
And 10 per cent. additional from 1840.				
Years 1854 to 1867.	573,614	57,457	631,071	1866
…ding 13 hands, used for Riding, and drawing Carriages, chargeable with £ 1 1 0				
…d by Farmers 0 10 6				
… Bailiffs, Shepherds, or Herdsmen 0 10 6	592,454	59,256	651,710	1867
… Rectors, Vicars, or Curates 0 10 6				
… Roman Catholic Priests, or Dissenting Ministers 0 10 6				
… Physicians, Surgeons, and Apothecaries 0 10 6	605,079	59,288	664,367	1868
…n Trade 0 10 6				
…d by common Carriers 0 10 6				
…r 13 hands, used for riding and drawing Carriages, chargeable with duty 0 10 6				
…er 13 hands, used in Trade 0 5 3				

from 5th April 1857. See page 33.

ASSESSED TAXES.—SCHEDULE I.

HAIR POWDER.

AN ACCOUNT of the NUMBER of PERSONS charged, and RATE of DUTY in each Year from the Imposit thereof, to the Year 1867 (ended 5th April 1868).

YEAR.	NUMBER OF PERSONS CHARGED.			RATE OF DUTY.
	England.	Scotland.	Great Britain.	
Commenced 30 April 1795.				
1795 to 1811	No account can be rendered prior to the year 1812.			
1812			46,684	
1813			43,592	
1814			41,243	1*l.* 1*s.* per annum.
1815			38,843	
1816			37,947	
1817			35,642	
1818			33,353	
1819			31,333	
1820			29,199	
1821			27,096	
1822	The number charged in England and Scotland respectively cannot be distinguished until the year 1836.		24,792	
1823			22,577	
1824			21,115	
1825			19,747	
1826			18,327	
1827			16,625	
1828			15,322	
1829			14,026	1*l.* 3*s.* 6*d.* per annum
1830			12,831	
1831			11,721	
1832			10,512	
1833			9,472	
1834			8,447	
1835			7,125	
1836	6,227	249	6,476	
1837	5,587	220	5,807	
1838	5,128	201	5,329	
1839	4,741	188	4,929	

YEAR.	NUMBER OF PERSONS CHARGED.			RATE OF DU
	England.	Scotland.	Great Britain.	
1840	4,305	161	4,466	
1841	3,966	145	4,111	
1842	3,614	136	3,750	
1843	3,238	122	3,360	
1844	2,988	115	3,103	
1845	2,816	105	2,921	
1846	2,333	89	2,422	1*l.* 3*s.* 6*d.* p num and cent. addi
1847	2,144	83	2,227	
1848	2,007	72	2,079	
1849	1,886	70	1,956	
1850	1,788	73	1,861	
1851	1,567	66	1,633	
1852	1,453	60	1,513	
1853	1,385	55	1,440	
Ended 5th April				
1855	951	46	997	
1856	993	48	1,041	
1857	1,035	49	1,084	
1858	991	49	1,040	
1859	976	48	1,024	
1860	941	48	989	
1861	920	54	974	1*l.* 3*s* 6*d.* num.
1862	895	44	939	
1863	868	45	913	
1864	868	46	914	
1865	845	55	900	
1866	817	45	862	
1867	803	44	847	
1868	813	40	853	

ASSESSED TAXES.—SCHEDULE K.—ARMORIAL BEARINGS.

OUNT of the NUMBER of PERSONS charged, and RATES of DUTY in each Year from the Imposition thereof to the Year 1867 (ended 5th April 1868).

Persons chargeable with the Duty of Assessed Taxes for any Carriage.			Persons not chargeable for any Carriage but charged for House and Window Duties.			Persons not chargeable for any Carriage, House, or Window Duties.			Total.			Rates of Duty.
England	Scotland.	Great Britain.	England	Scotland.	Great Britain.	England	Scotland.	Great Britain.	England	Scotland.	Great Britain.	Great Britain.
ced 24th June 1798.												
		—			—			—	No Account of the number of Persons charged can be rendered until the Year 1812.			Persons charged for any Carriage, £2 2*s.* Persons not charged for any Carriage, but charged for House and Window Duties, £1 1*s.* Persons not charged for any Carriage, House, or Window Duties, 10*s.* 6*d.*
		—			—			—				
		—			—			—				
		—			—			—				
		—			—			—				
		—			—			—				
		—			—			—				
		—			—			—				
		—			—			—				
		13,634			6,325			951	—	—	20,910	
		13,679			6,346			955	—	—	20,980	
		13,475			6,252			940	—	—	20,667	
		13,417			6,224			936	—	—	20,577	
		14,140			6,560			987	—	—	21,687	
		14,182			6,665			980	—	—	21,827	
		14,489			6,656			1,002	—	—	22,147	
		15,015			6,578			997	—	—	22,590	
		15,244			6,360			1,023	—	—	22,627	Persons charged for any Carriage, £2 8*s.* Persons not charged for any Carriage, but charged for House and Window Duties, £1 4*s.* Persons not charged for any Carriage, House, or Window Duties, 12*s.*
		15,339			6,293			1,045	—	—	22,677	
		15,766			6,145			1,025	—	—	22,936	
		15,963			6,108			962	—	—	23,033	
		16,660			5,994			1,025	—	—	23,679	
		17,165			6,168			1,079	—	—	24,412	
		18,011			6,106			1,062	—	—	25,179	
		18,468			6,009			1,073	—	—	25,550	
		19,299			6,131			1,163	—	—	26,593	
		20,140			6,196			1,185	—	—	27,521	
		20,535			6,278			1,257	—	—	28,069	
		20,927			6,377			1,243	—	—	28,547	
		21,290			6,589			1,260	—	—	29,139	
		21,624			6,793			1,327	—	—	29,744	
		22,000			6,830			1,351	—	—	30,181	
		22,574			6,775			1,434	—	—	30,783	
20,898	1,590	22,488	6,330	591	6,921	1,305	100	1,405	28,533	2,281	30,814	
21,154	1,854	23,008	6,354	941	7,295	1,392	138	1,530	28,900	2,933	31,833	
21,377	1,921	23,298	6,449	1,033	7,482	1,466	158	1,624	29,292	3,112	32,404	
21,891	1,859	23,750	6,808	982	7,790	1,604	163	1,767	30,303	3,004	33,307	
22,003	1,809	23,812	7,111	1,013	8,124	1,664	183	1,847	30,778	3,005	33,783	
22,220	1,798	24,018	7,655	1,001	8,656	1,762	198	1,960	31,637	2,997	34,634	
22,167	1,765	23,932	8,261	1,065	9,326	2,014	220	2,234	32,442	3,050	35,492	
21,814	1,712	23,526	8,780	1,150	9,930	2,105	231	2,336	32,699	3,093	35,792	
21,864	1,672	23,536	9,513	1,173	10,686	2,263	253	2,516	33,640	3,098	36,738	
21,766	1,690	23,456	9,999	1,165	11,164	2,325	287	2,612	34,090	3,142	37,232	
21,987	1,674	23,661	10,617	1,182	11,799	2,345	269	2,614	34,949	3,125	38,074	10 per cent. in addition to above rates.
21,835	1,647	23,482	11,142	1,187	12,329	2,439	282	2,721	35,416	3,116	38,532	
21,577	1,620	23,197	11,447	1,243	12,690	2,480	312	2,792	35,504	3,175	38,679	
21,337	1,585	22,922	12,030	1,273	13,303	2,572	334	2,906	35,939	3,192	39,131	
21,163	1,571	22,734	12,382	1,296	13,678	2,627	385	3,012	36,172	3,252	39,424	
20,947	1,543	22,490	12,335	1,307	13,642	3,124	369	3,493	36,406	3,219	39,625	
20,703	1,525	22,228	12,547	1,358	13,905	3,072	365	3,437	36,322	3,248	39,570	
20,779	1,529	22,308	12,839	1,397	14,236	3,216	407	3,623	36,834	3,333	40,167	
Persons chargeable for any Carriage at the Rate of £3 10*s.*						Other Persons.						
11,609	1,078	12,687			—	23,634	2,172	25,806	35,243	3,250	38,493	
11,445	1,090	12,535			—	24,430	2,228	26,658	35,875	3,318	39,193	
12,303	1,165	13,468			—	25,486	2,341	27,827	37,789	3,506	41,295	
12,304	1,186	13,490			—	26,493	2,450	28,943	38,797	3,636	42,433	
12,363	1,220	13,583			—	28,048	2,505	30,553	40,411	3,725	44,136	
12,484	1,246	13,730			—	29,568	2,563	32,131	42,052	3,809	45,861	Persons chargeable for any Carriage at the rate of £3 10*s.*, £2 12*s.* 9*d.* Other Persons, 13*s.* 2*d.*
12,585	1,272	13,857			—	30,791	2,631	33,422	43,376	3,903	47,279	
12,769	1,293	14,062			—	32,148	2,785	34,933	44,917	4,078	48,995	
12,856	1,309	14,165			—	33,259	2,831	36,090	46,115	4,140	50,255	
[illegible]	1,326	14,463			—	34,966	2,931	37,897	48,103	4,257	52,360	
[illegible]	1,363	14,701			—	36,299	3,034	39,333	49,637	4,397	54,034	
[illegible]	1,390	15,077			—	37,474	3,052	40,526	51,161	4,442	55,603	
[illegible]	1,393	15,435			—	38,914	3,192	42,106	52,956	4,585	57,541	
[illegible]	1,445	5,712			—	40,326	3,159	43,478	54,593	4,597	59,190	

ASSESSED TAXES.—SCHEDULE H.

HORSE DEALERS.

AN ACCOUNT of the NUMBER of PERSONS charged, and RATE of DUTY in each Year from the Imposi thereof to the Year 1867 (ended 5th April 1868).

YEAR.	ENGLAND.		SCOTLAND.		GRE BRIT
	Number.	Rate of Duty.	Number.	Rate of Duty.	Num
1784 to 1794		Horse Dealers residing within the Bills of Mortality - 10*l.* per ann. Other Horse Dealers - - 5*l.* „		5*l.* per annum.	
1795 to 1807		Horse Dealers residing within the Bills of Mortality - 20*l.* per ann. Other Horse Dealers - - 10*l.* „		10*l.* per annum.	No acc be re until 18
1808 to 1811		Horse Dealers residing within the Bills of Mortality - 22*l.* 10*s.* per an. Other Horse Dealers - 11*l.* 5*s.* „		11*l.* 5*s.* per annum.	
1812					1,
1813					1,
1814	The number charged in England and Scoland respectively cannot be distinguished until the year 1836.		The number charged in England and Scotland respectively cannot be distinguished until the year 1836.		1,
1815					
1816					
1817					
1818					
1819					1,
1820					1,
1821					
1822					
1823					1,
1824					1,
1825		Horse Dealers residing within the Bills of Mortality - 25*l.* per an.		12*l.* 10*s.* per annum.	1,
1826		Other Horse Dealers - 12*l.* 10*s.* „			1,
1827					1,
1828					1,
1829					1,
1830					1,
1831					1,
1832					1,
1833					1,
1834					1,
1835					1,
1836	900		82		
1837	900		90		
1838	864		105		
1839	909		112		1,
1840	913		109		1,
1841	863		93		
1842	750		88		
1843	672		66		
1844	669		78		
1845	668		82		
1846	703		87		
1847	742		98		
1848	706		103		
1849	705		93		
1850	690		113		
1851	715		118		
1852	750		110		
1853	789		109		
Ended 5th April		Horse Dealers residing within the Bills of Mortality - 27*l.* 10*s.* per an. Other Horse Dealers - 13*l.* 15*s.* „		13*l.* 15*s.* per annum.	
1855	844		111		
1856	864		119		
1857	897		114		1,
1858	943		119		1,
1859	961		117		1,
1860	953		131		1,
1861	989		126		1,
1862	982		121		1,
1863	935		115		1,
1864	956		105		1,
1865	984		99		1,
1866	1,027		102		1,
1867	1,098		106		1,
1868	1,142		114		1,

ASSESSED TAXES.

ACCOUNT of the NUMBER of PERSONS and ARTICLES charged, and the GROSS AMOUNT of DUTY charged under the several SCHEDULES of the ASSESSED TAXES, with the RATES of DUTY and the NUMBER and AMOUNT of EXEMPTIONS claimed, in the Year ended 5th April 1868.

PERSONS and ARTICLES CHARGED in each SCHEDULE.	RATES OF DUTY.	YEAR ENDED 5TH APRIL 1868.					
		ENGLAND.		SCOTLAND.		GREAT BRITAIN.	
		Number charged.	Amount of Duty charged.	Number charged.	Amount of Duty charged.	Number charged.	Amount of Duty charged.
SCHEDULE B. (HOUSES, &c.)			£		£		£
s or Warehouses — Number	at 6d. in the £	158,205		2,878		161,083	
s or Warehouses — Annual Value	at 6d. in the £	£ 7,957,085		£ 92,237		£ 8,049,322	
ouses — Number	Do.	60,751		1,695		62,446	
ouses — Annual Value	Do.	£ 3,016,871	288,157	£ 101,358	6,037	£ 3,118,229	294,194
houses — Number	Do.	24,446		2,053		26,499	
houses — Annual Value	Do.	£ 580,818		£ 48,325		£ 629,143	
ling Houses — Number	at 9d. in the £	414,809		35,870		450,679	
ling Houses — Annual Value	at 9d. in the £	£ 21,605,248	805,636	£ 1,661,901	61,276	£ 23,267,149	866,912
Total — Number	—	658,211	—	42,496	—	700,707	—
Total — Annual Value	—	£ 33,160,022	—	£ 1,903,821	—	£ 35,063,843	—
Total — Duty	—	—	1,093,793	—	67,313	—	1,161,106
SCHEDULE C. (SERVANTS).	Each per Annum.						
e Servants of the age of 18 Years	£ s. d.						
upwards	1 1 0	162,004	170,104	14,424	15,145	176,428	185,249
under the age of 18 Years	0 10 6	81,418	42,745	5,879	3,086	87,297	45,831
employed as Under Gardeners	0 10 6	10,225	5,368	1,352	710	11,577	6,078
do. Under Gamekeepers	0 10 6	3,621	1,901	913	479	4,534	2,380
Total	—	257,268	220,118	22,568	19,420	279,836	239,538
SCHEDULE D. (CARRIAGES).	Each per Annum.						
riages with Four Wheels, drawn	£ s. d.						
y Two or more Horses	3 10 0	29,373	102,805	3,215	11,253	32,588	114,058
The same for Hire	1 15 0	382	669	37	65	419	734
drawn by One Horse	2 0 0	66,177	132,354	5,232	10,464	71,409	142,818
The same for Hire	1 0 0	474	474	50	50	524	524
riages with Four Wheels, each ding of less diameter than 30 ches, drawn by Two or more onies not exceeding 13 Hands	1 15 0	952	1,666	78	136	1,030	1,802
The same for Hire	0 17 6	2	2	—	—	2	2
drawn by one such Pony	1 0 0	13,375	13,375	666	666	14,041	14,041
The same for Hire	0 10 0	28	14	—	—	28	14
rriages with less than Four Wheels, rawn by Two or more Horses	2 0 0	178	356	8	16	186	372
The same for Hire	1 0 0	11	11	—	—	11	11
drawn by One Horse	0 15 0	138,657	103,992	15,797	11,848	154,454	115,840
The same for Hire	0 7 6	330	124	97	36	427	160
drawn by One Pony, not exceeding 13 Hands	0 10 0	32,668	16,334	1,226	613	33,894	16,947
The same for Hire	0 5 0	13	3	—	—	13	3
rriages used by Common Carriers, aving Four Wheels	2 6 8	2,561	5,976	—	—	2,561	5,976
do. less than Four Wheels	1 6 8	4,395	5,860	7	9	4,402	5,869
Total	—	289,576	384,015	26,413	35,156	315,989	419,171

(continued.)

ASSESSED TAXES.

AN ACCOUNT of the Number of Persons and Articles charged, and the Gross Amount of Duty charged und several Schedules of the Assessed Taxes with the Rates of Duty and the Number and Amount of Exem claimed, in the Year ended 5th April 1868—*continued.*

PERSONS and ARTICLES CHARGED in each SCHEDULE.	RATES OF DUTY.	YEAR ENDED 5th APRIL 1868.					
		ENGLAND.		SCOTLAND.		GREAT BRITAI	
		Number charged.	Amount of Duty charged.	Number charged.	Amount of Duty charged.	Number charged.	Amo D cha
SCHEDULE (E.) HORSES NOT FOR TRADE.	Each per Annum. £ s. d.		£		£		
Horses exceeding 13 hands, used for riding and drawing Carriages chargeable with Duty	1 1 0	185,880	195,174	12,979	13,628	198,859	20
Do. kept by Farmers	0 10 6	112,553	59,090	13,282	6,973	125,835	6
Do. kept by Bailiffs, Shepherds, or Herdsmen	0 10 6	3,792	1,991	321	169	4,113	
Do. kept by Rectors, Vicars, or Curates	0 10 6	3,767	1,978	731	383	4,498	
Do. kept by Roman Catholic Priests or Protestant Dissenting Ministers	0 10 6	527	277	14	7	541	
Do. kept by Physicians, Surgeons, or Apothecaries	0 10 6	3,132	1,644	484	254	3,616	
Total		309,651	260,154	27,811	21,414	337,462	28
SCHEDULE (F.) (HORSES FOR TRADE, &c.)	Each per Annum. £ s. d.						
Horses and Mules exceeding 13 hands in height, used in Trade	0 10 6	198,739	104,338	24,512	12,869	223,251	11
Do. used by Common Carriers	0 10 6	12,383	6,501	480	252	12,863	
Not exceeding 13 hands in height, kept for riding or drawing Carriages chargeable with Duty	0 10 6	61,410	32,240	4,741	2,489	66,151	3
Kept for any other purpose	0 5 3	22,896	6,010	1,744	458	24,640	
Total		295,428	149,089	31,477	16,068	326,905	16
SCHEDULE (G.) (DOGS.*)	Pack per Annum. £ s. d.						
Packs of Hounds consisting of 66 or more	23 2 0	85	1,963	6	139	91	
Packs of Greyhounds consisting of 15 or more	5 5 0	20	105	6	32	26	
Dogs of any other description	Each 0 7 0	393,713	137,800	39,058	13,670	432,771	15
Total		—	139,868	—	13,841	—	15
SCHEDULE (H.) (HORSE DEALERS.)	Each per Annum. £ s. d.						
Horse Dealers residing within the Bills of Mortality	27 10 0	57	1,567	—	—	57	
Other Horse Dealers	13 15 0	1,085	14,919	114	1,567	1,199	1
Total		1,142	16,486	114	1,567	1,256	1
SCHEDULE (I.) (HAIR POWDER.)	Per Annum. £ s. d.						
Persons using or wearing any Hair Powder	1 3 6	813	955	40	47	853	
SCHEDULE (K.) (ARMORIAL BEARINGS.)	Per Annum. £ s. d.						
Persons chargeable with the Duty of Assessed Taxes for any Carriage at the rate of 3*l.* 10*s.*	2 12 9	14,267	37,629	1,445	3,811	15,712	4
Other Persons	0 13 2	40,326	26,548	3,152	2,075	43,478	2
Total		54,593	64,177	4,597	5,886	59,190	7

* The Duty of Assessed Taxes in respect of Schedule (G.) (Dogs) reduced to the rates stated, for Dogs kept within the year en April 1867, and repealed per Act 30 Viet. c. 5. Excise Dog Licences imposed in lieu thereof from 5th April 1867, per above-named

(*conti*

ASSESSED TAXES.

An Account of the Number of Persons and Articles charged, and the Gross Amount of Duty charged under the several Schedules of the Assessed Taxes with the Rates of Duty and the Number and Amount of Exemptions claimed, in the Year ended 5th April 1868—*continued.*

ABSTRACT.

Persons and Articles charged under each Schedule.	Year ended 5th April 1868.					
	England.		Scotland.		Great Britain.	
	Number charged.	Amount of Duty charged.	Number charged.	Amount of Duty charged.	Number charged.	Amount of Duty charged.
		£		£		£
B.—Houses - - { Number / Annual Value	658,211 / £ 33,160,022	1,093,793	42,496 / £ 1,903,821	67,313	700,707 / £ 35,063,843	1,161,106
C.—Male Servants - - -	257,268	220,118	22,568	19,420	279,836	239,538
D.—Carriages - - - -	289,576	384,015	26,413	35,156	315,989	419,171
E. & F.—Horses and Mules - -	605,079	409,243	59,288	37,482	664,367	446,725
G.—Dogs, Packs of Hounds - -	105	2,068	12	171	117	2,239
Do. Other Dogs - - -	393,713	137,800	39,058	13,670	432,771	151,470
H.—Horse Dealers - - -	1,142	16,486	114	1,567	1,256	18,053
I.—Hair Powder - - -	813	955	40	47	853	1,002
K.—Armorial Bearings - - -	54,593	64,177	4,597	5,886	59,190	70,063
Total - - -	—	2,328,655	—	180,712	—	2,509,367

EXEMPTIONS.

Persons and Articles Exempted.	Year ended 5th April 1868.		
	Number claimed.		
	England.	Scotland.	Great Britain.
B.—Houses - - - -	8,190	272	8,462
C.—Servants kept by Officers in the Army and Navy - - -	2,609	244	2,853
Other Servants - - -	17,488	3,421	20,909
Total - - -	20,097	3,665	23,762
D.—Carriages licensed as Hackney Carriages - - - -	14,576	2,378	16,954
Do. Stage Carriages - -	2,255	331	2,586
Other Carriages - - -	50,661	2,104	52,765
Total - - -	67,492	4,813	72,305
E. & F.—Horses or Mules—			
Used solely in Husbandry or by Market Gardeners - -	307,409	122,025	429,434
Kept for drawing Stage Carriages -	6,430	1,669	8,099
Kept for drawing Hackney Carriages	18,060	3,257	21,317
Kept for Sale by Horse Dealers or for Breeding - - - -	7,522	3,512	11,034
Kept by Military Officers - -	3,310	319	3,629
Other Horses or Mules - -	23,108	3,099	26,207
Total - - -	365,839	133,881	499,720
G.—Dogs kept for the care of Sheep or Cattle, or in driving or removing the same - - - -	90,138	52,360	142,498
Other Dogs - - -	9,524	2,646	12,170
Total - - -	99,662	55,006	154,668

INCOME TAX.

AN ACCOUNT of the AMOUNT of DUTY ASSESSED on PROPERTY and INCOME in GREAT BRITAIN, und each SCHEDULE, together with the RATES of DUTY, in each Year from the Year 1798 to t Year 1815 inclusive.

Year.	Rates of Duty.	SCHEDULES. A.	B.	C.	D.	E.	Total.
		£	£	£	£	£	£
1798							1,855,99
1799	10*l.* per cent. on Incomes of 200*l.* a year and upwards, and various rates between 200*l.* and 60*l.* a year.	Schedules not distinguished.			—	—	6,046,62
1800							6,244,43
1801							5,628,90
1802	——	—	—	—	—	—	—
1803	1*s.* in the pound on incomes of 150*l.* or upwards, and various rates, from 11*d.* to 3*d.* in the pound, on incomes between 150*l.* and 60*l.* a year.	1,682,793	877,380	644,826	1,700,279	256,629	5,341,90
1804		1,576,380	641,957	237,429	1,372,781	282,747	4,111,99
1805	Additional duty of one fourth on all the above rates.	2,012,254	963,187	244,306	1,734,848	404,895	6,429,5
1806	10*l.* per cent. on incomes of 150*l.* and upwards, incomes between 150*l.* and 50*l.*, if derived from Trades or Professions, entitled to abatement.	4,358,590	2,045,204	2,236,020	3,457,858	624,384	12,822,05
1807	„	4,437,842	1,572,957	2,377,923	2,743,549	773,587	11,905,85
1808	„	4,691,558	2,222,786	2,477,700	3,349,454	740,796	13,482,29
1809	„	4,716,614	2,185,736	2,433,396	3,290,299	1,005,877	13,631,92
1810	„	5,089,174	2,378,704	2,486,321	3,440,212	1,058,909	14,453,32
1811	„	5,133,392	2,343,315	2,542,392	3,338,176	1,105,501	14,462,77
1812	„	5,617,786	2,628,496	2,650,784	3,438,050	1,153,430	15,488,54
1813	„	5,669,534	2,622,185	2,858,865	3,477,058	1,168,049	15,795,69
1814	„	5,265,961	2,015,554	2,902,662	3,893,493	1,110,369	14,188,03
1815	„	5,895,192	2,171,474	3,340,743	2,830,130	1,404,799	15,642,33

INCOME TAX.

ED STATEMENT of the INCOME TAX in GREAT BRITAIN for the Year 1814, ended on the 5th April 1815.

No. 1.—AN ACCOUNT showing the Amount of Property estimated and assessed under Schedule A.

—	PROPERTY FROM									Total Property assessed under Schedule A.
	Lands.	Houses.	Tithes.	Manors.	Fines.	Quarries.	Mines.	Iron Works.	General Profits.	
	£	£	£	£	£	£	£	£	£	£
ND WALES -	34,330,463	14,895,130	2,732,689	71,673	206,731	49,502	616,203	574,726	18,257	53,495,374
- -	5,075,242	1,364,270	209	—	9,815	20,876	62,584	62,960	47,000	6,642,956
AIN GREAT -	39,405,705	16,259,400	2,732,898	71,673	216,546	70,378	678,787	637,686	65,257	60,138,330

S ACCOUNT showing the Amount of Deductions under Schedule A., distinguished under the following heads.

—	DEDUCTIONS ON ACCOUNT OF									Total Amount of Deductions under Schedule A.
	Land Tax.	Drainage.	Ecclesiastical Deductions.	Colleges.	Hospitals.	Schools.	Repairs of Cottages.	Repairs of Schools.	Cottages not exceeding 40*l.*	
	£	£	£	£	£	£	£	£	£	£
AND WALES -	647,556	122,805	19,206	1,091	1,113	822	14,603	—	17,066	824,262
- -	28,830	—	9,648	136	115	4,377	28,826	7,150	1,986	81,068
AIN GREAT -	676,386	122,805	28,854	1,227	1,228	5,199	43,429	7,150	19,052	905,330

ACCOUNT of Property arising from Lands and Tenements distinguishing the Amount assessed according to Rent, and Amount assessed according to the Annual Value.

—	Amount assessed according to Rent.	Amount assessed according to Annual Value.		Total Amount of Property assessed.
		Occupied by the Owners.	Occupied by Tenants.	
	£	£	£	£
ENGLAND AND WALES - -	31,098,232	10,044,614	8,082,747	49,225,593
SCOTLAND - - -	4,498,256	994,948	946,308	6,439,512
TOTAL, GREAT BRITAIN -	35,596,488	11,039,562	9,029,055	55,665,105

No. 4.—AMOUNT of Property assessed under Schedule B. distinguished under the following heads.

—	TOTAL OF PROPERTY.				Total assessed under B.	Amount of Composition for Tithes leased.	Amount of Duty deducted on account of Tithe Free Lands.
	Tithe Free.	Titheable.	Tithe Free in part.	Tithe Free on Payment of Modus.			
	£	£	£	£	£	£	£
AND WALES - -	9,458,686	23,268,733	740,665	560,571	34,028,655	2,231,910	92,345
- - - -	4,367,489	—	—	—	4,367,489	—	—
L, GREAT BRITAIN -	13,826,175	23,268,733	740,665	560,571	38,396,144	2,231,910	92,345

INCOME TAX.

A Detailed Statement of the Income Tax

No. 5.—An Account showing the Amount of Pro

	50*l.* and under.	Above 50*l.* and under 100*l.*	100*l.* and under 150*l.*	150*l.* and under 200*l.*	200*l.* and under 300*l.*	300*l.* and under 400*l.*	400*l.* and under 500*l.*
	£	£	£	£	£	£	£
England and Wales -	2,185,921	6,765,296	3,220,118	1,642,714	2,322,648	1,692,959	1,201,019
Scotland - -	788,103	450,082	195,092	113,190	168,196	114,711	65,157
Total, Great Britain	2,974,051	7,215,378	3,415,210	1,755,904	2,490,844	1,807,670	1,266,176

No. 6.—An Account showing the Exemptions on the Ground of Income not exceeding 50*l.* per An

	Amount of Income returned from all Sources.	Amount of Duty exempted.
	£	£
England and Wales - -	6,399,996	483,381
Scotland - - - -	1,375,242	101,349
Total, Great Britain - -	8,775,238	584,730

No. 8.—An Account showing the Allowance under each Schedule.

	A.	B.	D.	E.	Total Amount of Allowances.
	£	£	£	£	£
England and Wales - -	298	499,292	581,890	6,466	1,087,946
Scotland - - - - -	—	58,930	102,815	7,386	169,131
Total, Great Britain - -	298	558,222	684,705	13,852	1,257,077

No. 10.—An Account showing the Gross Amount of Duty assessed.

	A.	B.			D.	E.
		Gross Duty at 1*s.* 6*d.*	Duty deducted therefrom.	Gross Duty after Deductions.		
	£	£	£	£	£	£
England and Wales - -	5,267,298	2,608,423	92,345	2,516,078	3,428,763	151,614
Scotland - - - - -	656,188	218,372	—	218,372	277,130	51,170
Total, Great Britain - -	5,923,486	2,826,795	92,345	2,734,450	3,705,893	202,784

INCOME TAX.

the Year 1814, ended on the 5th April 1815.

le (D.), distinguished in the following Classes.

700*l.* and under 800*l.*	800*l.* and under 900*l.*	900*l.* and under 1,000*l.*	1,000*l.* and under 1,500*l.*	1,500*l.* and under 2,000*l.*	2,000*l.* and under 3,000*l.*	3,000*l.* and under 5,000*l.*	5,000*l.* and upwards.	Total Amount of Profits assessed under Schedule D.
£	£	£	£	£	£	£	£	£
569,878	646,323	278,538	1,771,431	1,186,893	1,583,305	1,992,068	5,257,491	34,287,683
36,253	34,392	25,968	131,246	87,113	85,680	117,358	240,675	2,771,304
606,131	680,715	304,506	1,902,677	1,274,006	1,668,985	2,109,426	5,498,166	37,058,987

Account showing the Amount of Allowances of Duty on Incomes between 50*l.* and 100*l.*, distinguished in the following Classes.

——	At 1*s.* and under 10*s.*	At 10*s.* and under 20*s.*	At 20*s.* and under 30*s.*	At 30*s.* and under 40*s.*	At 40*s.* and under 50*s.*	At 50*s.* and under 60*s.*	At 60*s.* and under 70*s.*	At 70*s.* and under 80*s.*	At 80*s.* and under 90*s.*	At 90*s.* and under 100*s.*	Total Amount of Allowance.
	£	£	£	£	£	£	£	£	£	£	£
d Wales - -	2,227	5,986	10,717	19,902	26,944	53,975	53,595	88,003	103,840	239,374	604,563
- - -	182	944	1,483	2,149	3,020	6,141	6,890	8,664	11,331	26,978	67,782
at Britain -	2,409	6,930	12,200	22,051	29,964	60,116	60,485	96,667	115,171	266,352	672,345

No. 9.—An Account showing an Estimate of Property under each Schedule.

——	Tithe Free.	Deductions.	A.	B.	D.	E.	Total Amount of Property charged.
	£	£	£	£	£	£	£
d Wales - -	2,231,910	824,262	53,495,375	34,028,655	34,287,685	1,516,142	123,327,857
- - -	—	81,068	6,642,955	4,367,489	2,771,304	511,704	14,293,452
at Britain - -	2,231,910	905,330	60,138,330	38,396,144	37,058,989	2,027,846	137,621,309

No. 11.—An Account showing the Net Amount of Duty assessed.

——	A.	B.	D.	E.	Total Net Assessments.
	£	£	£	£	£
England and Wales - -	5,267,000	2,016,786	2,846,873	145,148	10,275,807
Scotland - - - - -	656,189	159,442	174,315	43,785	1,033,731
Total, Great Britain - -	5,923,189	2,176,228	3,021,188	188,933	11,309,538

(continued)

INCOME TAX.

GREAT BRITAIN.

SUMMARY of the PRODUCE of the DUTY for the Year ended 5th April 1815.

	SCHEDULES.					Am
	A.	B.	C.	D.	E.	
Amount of Net Duty assessed by the Commissioners for General Purposes on Lands, Tenements, Trades, Professions, Offices, and Casual Profits	£ 5,923,189	£ 2,176,228	£ —	£ 3,021,188	£ 188,933	11
Amount of Duty upon Dividends of Public Annuities, and other payments into the Bank of England	—	—	3,004,862	—	—	3
Amount of Duty on Officers and Pensions	—	—	—	—	924,312	
	5,923,189	2,176,228	3,004,862	3,021,188	1,113,245	15
Overplus of Duties and Penalties						
Estimated Amount of further Accounts not included in the above						
Total Net Duty						15

Subject to the following deductions:—	£
Estimated charges of management	344,288
„ allowances to Foreigners, Societies, and Charitable Institutions	170,000
„ allowance for Children, carried at the Exchequer to the account of the Consolidated Fund	166,213
„ Certificates of Discharge and Returns for Process	100,000
	£ 14

INCOME TAX.

RETURN showing the NUMBER of PERSONS charged to the INCOME TAX for the Year ending the 5th Day of April 1816 in GREAT BRITAIN under Schedule (D.), distinguishing the NUMBER charged in each of the following CLASSES; viz., above 50*l.* and under 100*l.* a Year; 100*l.* and under 150*l.*; 150*l.* and under 200*l.*; 200*l.* and under 300*l.*; 300*l.* and under 400*l.*; 400*l.* and under 500*l.*; 500*l.* and under 600*l.*; 600*l.* and under 700*l.*; 700*l.* and under 800*l.*; 800*l.* and under 900*l.*; 900*l.* and under 1,000*l.*; 1,000*l.* and under 1,500*l.*; 1,500*l.* and under 2,000*l.*; 2,000*l.* and under 3,000*l.*; 3,000*l.* and under 5,000*l.*; and 5,000*l.* and upwards; and the Amount of Tax charged upon each Class.

CLASSES.	GREAT BRITAIN. Year ended the 5th April 1816.		
	Income on which the Duty is charged.	Number of Persons in each Class.	Amount of Tax charged upon each Class.
	£		£
Above 50*l.* and under 100*l.* a Year -	7,215,377	93,080	360,768
100*l.* and under 150*l.* a Year - -	3,415,210	27,555	314,990
150*l.* „ 200*l.* „ - -	1,755,904	10,250	175,590
200*l.* „ 300*l.* „ - -	2,490,844	10,518	249,084
300*l.* „ 400*l.* „ - -	1,807,670	5,902	180,767
400*l.* „ 500*l.* „ - -	1,266,592	2,905	126,617
500*l.* „ 600*l.* „ - -	1,226,176	2,249	122,659
600*l.* „ 700*l.* „ - -	862,550	1,423	86,255
700*l.* „ 800*l.* „ - -	606,131	840	60,613
800*l.* „ 900*l.* „ - -	680,715	827	68,071
900*l.* „ 1,000*l.* „ - -	304,506	346	30,450
1,000*l.* „ 1,500*l.* „ - -	1,902,677	1,529	190,267
1,500*l.* „ 2,000*l.* „ - -	1,274,006	710	127,400
2,000*l.* „ 3,000*l.* „ - -	1,668,985	726	166,898
3,000*l.* „ 5,000*l.* „ - -	2,109,427	549	210,942
5,000*l.* and upwards - - -	5,498,166	814	549,816
Total - - -		160,223	

INCOME TAX.

An Account of the Rates of Duty charged in each Year from 1842, and the Acts by which imposed.

Year ended 5th April.	Rates of Duty on Incomes of		Act by which imposed.	Date of Act.
	100*l.*, and under 150*l.* a-year.	150*l.* a-year, and upwards.		
1843	—	7*d.* in the £	5 & 6 Vict. c. 35.	22d June 1842.
1844	—	7*d.* „		
1845	—	7*d.* „		
1846	—	7*d.* „	8 Vict. c. 4.	5th April 1845.
1847	—	7*d.* „		
1848	—	7*d.* „		
1849	—	7*d.* „	11 Vict. c. 8.	13th April 1848.
1850	—	7*d.* „		
1851	—	7*d.* „		
1852	—	7*d.* „	14 Vict. c. 12.	5th June 1851.
1853	—	7*d.* „	15 Vict. c. 20.	28th May 1852.
1854	5*d.* in the £	7*d.* „	16 & 17 Vict. c. 34.	28th June 1853.
1855	10*d.* „	1*s.* 2*d.* „	17 Vict. c. 24.	16th June 1854.
1856	11½*d.* „	1*s.* 4*d.* „	18 Vict. c. 20.	25th May 1855.
1857	11½*d.* „	1*s.* 4*d.* „		
1858	5*d.* „	7*d.* „	20 Vict. c. 6.	21st May 1857.
1859	5*d.* „	5*d.* „	16 & 17 Vict. c. 34.	28th June 1853.
1860	6½*d.* „	9*d.* „	16 & 17 Vict. c. 34., and 22 & 23 Vict. c. 18.	28th June 1853. 13th August 1859.
1861	7*d.* „	10*d.* „	23 Vict. c. 14.	3d April 1860.
1862	6*d.* „	9*d.* „	24 Vict. c. 20.	12th June 1861.
1863	6*d.* „	9*d.* „	25 Vict. c. 22.	3d June 1862.
	All Incomes of 100*l.* a-year and upwards chargeable with like rates of duty, but an abatement of the duty on 60*l.* allowed on Incomes under 200*l.*			
1864	7*d.* in the £		26 Vict. c. 22.	8th June 1863.
1865	6*d.* „		27 Vict. c. 18.	13th May 1864.
1866	4*d.* „		28 Vict. c. 30.	26th May 1865.
1867	4*d.* „		29 Vict. c. 36.	11th June 1866.
1868	5*d.* „		30 Vict. c. 23. and 31 Vict. c. 2.	31st May 1867. 7th December 1867.
1869	6*d.* „		31 Vict. c. 28.	29th May 1868.
1870	5*d.* „		32 & 33 Vict. c. 14.	24th June 1869.

INCOME TAX.

INCOME TAX - - - - -

AN ACCOUNT of the GROSS AMOUNT of PROPERTY and PROFITS assessed, the NET AMOUNT charged to
Year ended 5th April 1843

SCHEDULE A. - - - - -

Year ended 5th April.	GROSS AMOUNT OF PROPERTY AND PROFITS ASSESSED.				NET AMOUNT OF P	
	ENGLAND.	SCOTLAND.	IRELAND.	UNITED KINGDOM.	ENGLAND.	SCOTLA
	£	£	£	£	£	£
1843	85,802,734	9,481,763	—	95,284,497	76,506,857	9,214,
1844	85,700,123	8,817,480	—	94,517,603	76,026,788	8,718,
1845	86,573,636	8,726,612	—	95,300,248	76,412,228	8,733,
1846	88,724,253	9,734,546	—	98,458,799	79,683,223	8,983,
1847	89,759,066	9,907,938	—	99,667,004	80,108,194	9,191,
1848	91,172,471	10,271,688	—	101,444,159	81,495,840	9,469,
1849	94,538,472	10,714,423	—	105,252,895	84,563,623	9,859,
1850	94,217,959	10,806,763	—	105,024,722	83,624,845	9,898,
1851	94,809,969	10,720,002	—	105,529,971	83,671,234	9,784,
1852	94,879,851	10,959,437	—	105,839,288	84,822,480	10,052,
1853	96,172,965	11,028,796	—	107,201,761	85,495,645	10,081,
1854	99,274,309	11,947,791	11,767,810	122,989,910	91,312,319	11,161,
1855	100,835,328	12,144,437	11,892,120	124,871,885	92,329,889	11,301,
1856	102,221,249	12,428,781	11,878,545	126,528,575	93,297,906	11,558,
1857	103,603,068	12,543,811	11,952,285	128,099,164	94,347,263	11,657,
1858	109,978,265	13,809,321	12,826,739	136,614,325	101,942,863	12,529,
1859	110,923,084	13,885,457	12,858,701	137,667,242	102,426,268	12,574,
1860	112,082,749	13,974,080	12,893,829	138,950,658	103,276,204	12,588,
1861	114,058,538	14,601,691	13,003,554	141,663,783	105,464,059	13,212,
1862	120,124,206	15,128,538	13,398,938	148,651,682	111,721,224	13,742,
1863	121,328,434	15,279,846	13,494,091	150,102,371	112,208,257	13,853,
1864	122,993,875	15,478,013	13,470,700	151,942,588	113,449,577	13,997,
1865	131,341,499	16,254,230	13,801,616	161,397,345	122,055,044	14,825,
1866	135,144,462	16,593,664	13,876,913	165,615,039	125,143,490	15,099,
*1867	110,696,900	13,309,634	12,861,281	136,867,815	100,546,389	11,842,
1868	116,341,387	13,898,127	12,831,865	143,071,379	107,092,692	12,349,

* The Assessments on Quarries, Mines, Ironworks, Fisheries, Canals, Railways, Gasworks, &
NOTE.—The Income Tax was extended to

SCHEDULE B. - - - - -

Year ended 5th April.	GROSS AMOUNT OF PROPERTY AND PROFITS ASSESSED.				NET AMOUNT OF PR	
	ENGLAND.	SCOTLAND.	IRELAND.	UNITED KINGDOM.	ENGLAND.	SCOTLA
	£	£	£	£	£	£
1843	41,558,550	5,211,365	—	46,769,915	21,645,022	2,426,
1844	40,442,128	5,218,995	—	45,661,123	21,361,411	2,224,
1845	41,104,043	5,224,768	—	46,328,811	21,059,011	2,229,
1846	41,661,575	5,509,014	—	47,170,589	21,095,055	2,514,
1847	41,070,325	5,578,877	—	46,649,202	20,757,821	2,230,
1848	41,086,413	5,631,986	—	46,718,399	20,689,684	2,252,
1849	42,529,913	5,634,351	—	48,164,264	21,149,777	2,317,
1850	42,516,450	5,586,267	—	48,102,717	20,830,805	2,284,
1851	42,473,404	5,543,256	—	48,016,660	20,456,559	2,264,
1852	41,194,669	5,486,819	—	46,681,488	19,701,888	2,203,
1853	41,157,213	5,499,404	—	46,656,617	19,350,765	2,210,
1854	41,155,903	5,687,175	2,695,680	49,538,758	24,812,755	2,885,
1855	41,067,948	5,725,045	2,603,424	49,396,417	24,582,791	2,954,
1856	41,139,683	5,872,714	2,574,684	49,587,081	24,649,027	3,044,
1857	41,186,404	5,932,156	2,582,538	49,701,098	24,425,964	3,118,
1858	42,777,237	6,254,218	2,804,248	51,835,703	26,842,243	3,397,
1859	42,702,530	6,230,021	2,766,932	51,699,483	26,633,925	3,432,
1860	42,955,963	6,281,680	2,765,387	52,003,030	26,648,480	3,507,
1861	42,971,952	6,356,800	2,773,644	52,102,396	26,783,208	3,571,
1862	44,688,148	6,675,244	2,937,899	54,301,291	28,534,721	3,847,
1863	44,647,701	6,715,341	2,938,923	54,301,965	28,223,458	3,881,
1864	44,696,296	6,717,827	2,930,874	54,344,997	27,861,718	3,617,
1865	46,403,853	6,830,639	2,946,072	56,180,564	29,147,879	3,718,
1866	46,428,144	6,849,704	2,956,643	56,234,491	28,890,437	3,717,
1867	46,500,880	6,964,704	2,969,264	56,434,848	28,763,148	3,823,
1868	47,610,044	7,186,295	3,010,211	57,806,550	30,533,981	4,050,

NOTE.—The Income Tax was extended to

- - - - - INCOME TAX.

MOUNT of DUTY charged under each of the Schedules A., B., C., D., and E., in each Year, from the ed 5th April 1868 inclusive.

- - - - - SCHEDULE A.

ITS CHARGED TO DUTY.		AMOUNT OF DUTY CHARGED.				Year ended 5th April.
ND.	UNITED KINGDOM.	ENGLAND.	SCOTLAND.	IRELAND.	UNITED KINGDOM.	
	£	£	£	£	£	
	85,721,760	2,231,450	268,768	—	2,500,218	1843
	84,744,857	2,217,448	254,277	—	2,471,725	1844
	85,146,034	2,228,690	254,736	—	2,483,426	1845
	88,666,251	2,324,094	262,005	—	2,586,099	1846
	89,299,542	2,336,489	268,081	—	2,604,570	1847
	90,965,554	2,376,962	276,200	—	2,653,162	1848
	94,422,994	2,466,439	287,565	—	2,754,004	1849
	93,523,062	2,439,058	288,698	—	2,727,756	1850
	93,455,657	2,440,411	285,379	—	2,725,790	1851
	94,874,502	2,473,989	293,184	—	2,767,173	1852
	95,577,325	2,493,623	294,049	—	2,787,672	1853
7,810	114,241,477	2,657,160	324,362	343,227	3,324,749	1854
2,120	115,523,822	5,365,948	656,805	693,707	6,716,460	1855
8,545	116,734,782	6,195,499	767,679	791,903	7,755,081	1856
2,285	117,957,430	6,265,482	774,302	796,819	7,836,603	1857
5,739	127,299,291	2,965,528	364,308	373,465	3,703,301	1858
3,701	127,859,783	2,133,579	261,975	267,243	2,662,797	1859
3,829	128,758,283	3,862,820	470,755	482,943	4,816,518	1860
3,554	131,680,495	4,382,205	548,862	541,214	5,472,281	1861
3,938	138,862,376	4,177,620	513,500	501,894	5,193,014	1862
4,091	139,555,566	4,195,947	517,576	505,459	5,218,982	1863
9,700	140,917,695	3,308,842	408,258	392,204	4,109,304	1864
1,616	150,682,260	3,051,072	370,640	344,548	3,766,260	1865
6,913	154,119,601	2,085,505	251,653	231,212	2,568,370	1866
1,281	125,249,705	1,675,596	197,367	214,273	2,087,236	1867
1,865	132,273,709	2,230,614	257,274	266,385	2,754,273	1868

from Schedule A. to Schedule D., from 5th April 1866, by Act 29th Vict., cap. 36.
April 1853, by Act 16 & 17 Vict., cap. 34.

- - - - - SCHEDULE B.

ITS CHARGED TO DUTY.		AMOUNT OF DUTY CHARGED.				Year ended 5th April.
AND.	UNITED KINGDOM.	ENGLAND.	SCOTLAND.	IRELAND.	UNITED KINGDOM.	
£	£	£	£	£	£	
—	24,071,441	309,199	25,365	—	334,564	1843
—	23,585,462	305,063	23,257	—	328,320	1844
—	23,288,822	300,653	23,317	—	323,970	1845
—	23,609,122	305,655	26,278	—	331,933	1846
—	22,988,400	300,737	23,325	—	324,062	1847
—	22,942,343	298,285	23,555	—	321,840	1848
—	23,467,114	307,960	24,263	—	332,223	1849
—	23,115,344	302,560	23,922	—	326,482	1850
—	22,721,447	297,094	23,644	—	320,738	1851
—	21,905,801	287,416	23,115	—	310,531	1852
—	21,561,249	282,252	23,109	—	305,361	1853
95,680	30,393,558	350,516	28,877	28,080	407,473	1854
03,424	30,140,299	692,862	58,396	54,239	805,497	1855
74,684	30,267,918	791,545	69,026	61,302	921,873	1856
82,538	30,126,879	787,830	70,711	61,489	920,030	1857
04,248	33,043,856	383,595	33,936	29,187	446,718	1858
66,932	32,833,055	277,634	25,095	20,076	322,805	1859
65,387	32,921,100	490,454	45,921	37,420	573,795	1860
73,644	33,128,296	547,024	50,335	40,199	637,558	1861
27,899	35,319,741	524,398	46,513	36,667	607,578	1862
08,923	35,044,262	518,555	46,909	36,690	602,154	1863
20,874	34,410,088	407,483	37,754	30,474	475,711	1864
46,072	35,812,402	364,894	34,942	27,453	427,379	1865
56,643	35,564,275	241,080	23,291	18,420	282,791	1866
69,264	35,556,252	240,073	23,960	18,503	282,536	1867
010,211	37,594,552	318,597	31,731	23,363	373,691	1868

April 1853, by Act 16 & 17 Vict., cap. 34.

(*continued.*)

INCOME TAX. - - - - -

An Account of the Gross Amount of Property and Profits assessed, the Net Amount charged
Year ended 5th April 1843 to

SCHEDULE C. - - - -

Year ended 5th April	Gross Amount of Property and Profits assessed.				Net Amount of	
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scot
	£	£	£	£	£	
1843	27,909,793	—	—	27,909,793	27,873,703	
1844	27,340,052	—	—	27,340,052	27,281,211	
1845	26,501,078	—	—	26,501,078	26,327,828	
1846	25,585,579	—	—	25,585,579	25,580,171	
1847	26,005,019	—	—	26,005,019	25,940,640	
1848	26,132,625	—	—	26,132,625	26,089,337	
1849	26,446,891	—	—	26,446,891	26,390,949	
1850	26,310,990	—	—	26,310,990	26,262,926	
1851	26,435,182	—	—	26,435,182	26,383,680	
1852	26,351,586	—	—	26,351,586	26,319,257	
1853	26,797,905	—	—	26,797,905	26,793,223	
1854	26,833,837	—	1,451,205	28,285,042	26,833,837	
1855	25,935,726	—	1,390,371	27,326,097	25,935,726	
1856	24,407,355	—	1,371,045	25,778,400	24,407,355	
1857	26,935,770	—	1,408,980	28,344,750	26,935,770	
1858	28,083,017	—	1,432,354	29,515,371	28,083,017	
1859	27,945,120	—	1,401,792	29,346,912	27,945,120	
1860	28,343,070	—	1,358,213	29,701,283	28,343,070	
1861	26,306,304	—	1,174,536	27,480,840	26,306,304	
1862	27,943,866	—	1,139,334	29,083,200	27,943,866	
1863	29,528,213	—	1,124,400	30,652,613	29,528,213	
1864	30,414,103	—	1,114,594	31,528,697	30,414,103	
1865	30,889,559	—	1,154,930	32,044,489	30,889,559	
1866	31,930,560	—	1,140,120	33,070,680	31,930,560	
1867	32,525,160	—	1,115,280	33,640,440	32,525,160	
1868	32,565,408	—	1,124,160	33,689,568	32,565,408	

Note.—The Income Tax was extended to I

SCHEDULE D. - - - -

Year ended 5th April.	Gross Amount of Property and Profits assessed.				Net Amount of	
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scot
	£	£	£	£	£	
1843	63,021,904	8,308,440	—	71,330,344	52,787,348	4,8
1844	56,627,161	8,401,479	—	65,028,640	49,961,931	4,9
1845	55,505,733	9,589,458	—	65,095,191	49,678,903	4,4
1846	60,888,094	9,404,028	—	70,292,122	53,029,319	5,3
1847	60,867,494	9,709,019	—	70,576,513	54,390,745	5,7
1848	60,068,090	10,123,540	—	70,191,630	53,932,090	5,8
1849	56,701,896	10,359,289	—	67,061,185	49,201,633	4,7
1850	54,977,566	9,956,066	—	64,933,632	48,824,760	4,6
1851	55,587,248	10,129,798	—	65,717,046	49,721,179	4,8
1852	58,451,316	10,627,038	—	69,078,354	51,822,882	5,0
1853	59,563,300	10,474,712	—	70,038,012	53,552,677	5,0
1854	76,215,936	12,185,924	4,621,069	93,022,929	68,135,456	6,8
1855	74,610,127	11,889,864	4,780,140	91,280,131	68,384,051	6,0
1856	72,579,557	11,003,079	4,618,735	88,201,371	67,832,390	6,7
1857	73,511,927	11,109,149	4,577,874	89,198,950	69,110,522	6,8
1858	77,503,022	8,548,591	4,788,017	90,839,630	73,106,832	7,1
1859	77,442,051	8,070,784	4,852,588	90,365,423	73,444,998	6,7
1860	81,921,267	8,626,144	4,891,652	95,439,063	76,990,577	7,2
1861	81,531,326	8,372,740	4,836,203	94,740,269	77,824,790	7,1
1862	85,208,610	9,306,060	4,858,800	99,373,470	81,120,368	7,8
1863	88,809,996	9,464,120	4,846,497	103,120,613	85,088,087	8,2
1864	96,982,709	10,308,761	4,948,798	112,240,268	87,307,979	8,8
1865	106,898,319	11,901,284	5,275,947	124,075,550	95,636,761	9,2
1866	115,601,940	12,903,773	5,933,432	134,439,145	103,908,302	10,9
*1867	147,678,722	17,676,994	7,733,219	173,088,935	135,504,680	15,6
†1868	147,576,240	16,561,983	7,709,833	171,848,056	138,279,874	15,4

Great Britain.

* The Assessments on Quarries, Mines, Ironworks, Fisheries, Canals, Railways Ga

† In the Year ended 5th April 1868, the "Gross Amount of Property

Note.—The Income Tax was extended to I

INCOME TAX.

...mount of Duty charged under each of the Schedules A, B, C, D, and E, in each Year, from the ... April 1868, inclusive—*continued.*

SCHEDULE C.

...S CHARGED TO DUTY.		AMOUNT OF DUTY CHARGED.				Year ended 5th April.
...ND.	UNITED KINGDOM.	ENGLAND.	SCOTLAND.	IRELAND.	UNITED KINGDOM.	
	£	£	£	£	£	
	27,873,703	812,983	—	—	812,983	1843
	27,281,211	795,702	—	—	795,702	1844
	26,327,828	767,895	—	—	767,895	1845
	25,530,171	744,630	—	—	744,630	1846
	25,940,640	756,602	—	—	756,602	1847
	26,089,337	760,939	—	—	760,939	1848
	26,390,949	769,736	—	—	769,736	1849
	26,262,926	766,002	—	—	766,002	1850
	26,383,680	769,524	—	—	769,524	1851
	26,319,257	767,645	—	—	767,645	1852
	26,793,223	781,469	—	—	781,469	1853
,205	28,285,042	781,583	—	42,327	823,910	1854
,371	27,326,097	1,446,494	—	81,105	1,527,599	1855
,045	25,778,400	1,627,157	—	91,403	1,718,560	1856
,980	28,344,750	1,795,718	—	93,932	1,889,650	1857
,854	29,515,371	819,088	—	41,777	860,865	1858
,792	29,346,912	582,190	—	29,204	611,394	1859
,213	29,701,283	1,062,866	—	50,933	1,113,799	1860
.536	27,480,840	1,096,096	—	48,939	1,145,035	1861
,334	29,083,200	1,047,895	—	42,725	1,090,620	1862
,400	30,652,613	1,107,308	—	42,165	1,149,473	1863
.594	31,528,697	887,078	—	32,509	919,587	1864
.930	32,044,489	772,239	—	28,873	801,112	1865
,120	33,070,680	532,176	—	19,002	551,178	1866
,280	33,640,440	542,086	—	18,588	560,674	1867
,160	33,689,568	678,446	—	23,420	701,866	1868

...853, by Act 16 & 17 Vict. cap. 34.

SCHEDULE D.

...ITS CHARGED TO DUTY.			AMOUNT OF DUTY CHARGED.				Year ended 5th April.
...AND.		UNITED KINGDOM.	ENGLAND.	SCOTLAND.	IRELAND.	UNITED KINGDOM.	
£		£	£	£	£	£	
—	GREAT BRITAIN.	57,663,497	1,539,631	142,221	—	1,681,852	1843
—		54,224,228	1,457,223	124,317	—	1,581,540	1844
—		54,129,223	1,448,968	129,801	—	1,578,769	1845
—		58,288,109	1,563,864	153,559	—	1,717,423	1846
—		60,107,116	1,601,693	166,727	—	1,768,420	1847
—		59,511,547	1,590,864	163,499	—	1,754,363	1848
—		53,983,413	1,444,607	139,994	—	1,584,601	1849
—		53,429,056	1,436,281	134,586	—	1,570,867	1850
—		54,526,324	1,465,533	140,441	—	1,605,974	1851
—		56,877,553	1,523,400	145,821	—	1,669,221	1852
—		58,645,027	1,574,083	148,545	—	1,722,628	1853
...479		79,566,640	1,939,555	192,917	129,933	2,262,405	1854
...891		79,688,807	3,851,022	386,133	251,670	4,488,825	1855
...074		78,887,720	4,730,132	432,811	280,210	5,083,153	1856
...182		80,246,810	4,453,006	442,417	276,421	5,171,844	1857
...470		84,724,589	2,064,444	200,506	127,293	2,392,243	1858
...457		84,811,876	1,532,484	141,341	96,098	1,769,923	1859
...922		89,001,012	2,809,495	268,735	168,857	3,247,087	1860
...257		89,605,522	3,141,135	288,040	184,732	3,613,907	1861
...668		93,691,061	2,937,254	284,779	168,132	3,390,165	1862
...743		97,996,607	3,078,975	297,430	167,834	3,544,239	1863
...610		100,212,832	2,546,606	248,973	127,401	2,922,980	1864
...679		110,105,766	2,390,783	244,976	116,735	2,752,494	1865
...536		120,147,695	1,731,658	182,381	88,271	2,002,310	1866
...716		158,204,057	2,258,276	260,744	117,563	2,636,583	1867*
...753		160,978,671	2,880,564	323,293	149,590	3,353,447	1868

...nsferred to Schedule D. from Schedule A. from 5th April 1866, by Act 29 Vict. cap. 36.

...does not include, as in preceding years, incomes under £100 and exempt from Tax.

...l 1853, by Act 16 & 17 Vict. cap. 34.

(*continued.*)

INCOME TAX.

An Account of the Gross Amount of Property and Profits assessed, the Net Amount charged
Year ended 5th April 1843, to

SCHEDULE E.

Year ended 5th April.	Gross Amount of Property and Profits assessed.				Net Amount of	
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scot
	£	£	£	£	£	
1843	9,417,463	300,991	—	9,718,454	9,236,640	3
1844	10,992,253	289,991	—	11,282,244	10,912,389	2
1845	10,780,478	291,454	—	11,071,932	10,667,143	2
1846	10,993,631	460,374	—	11,454,005	10,889,725	4
1847	11,235,798	487,667	—	11,723,465	11,130,891	4
1848	11,408,627	517,914	—	11,926,541	11,355,771	4
1849	11,740,518	548,840	—	12,289,358	11,610,754	4
1850	11,203,964	555,734	—	11,759,698	11,120,605	4
1851	11,113,501	580,363	—	11,693,864	10,891,268	4
1852	10,922,006	618,189	—	11,540,195	10,846,800	5
1853	11,056,711	624,125	—	11,680,836	10,949,314	5
1854	12,853,914	730,314	861,324	14,445,552	12,717,923	6
1855	13,559,321	784,565	920,727	15,264,613	13,428,104	7
1856	15,516,421	862,222	947,437	17,326,080	15,312,800	7
1857	15,832,511	913,288	966,666	17,712,465	15,677,440	8
1858	16,383,306	946,769	1,003,748	18,333,823	16,260,340	8
1859	16,949,287	982,035	1,117,034	19,048,356	16,817,710	9
1860	17,909,260	1,031,220	1,053,804	19,094,284	16,871,016	9
1861	17,379,940	1,076,526	1,210,457	19,666,923	17,268,691	9
1862	17,930,146	1,142,849	1,262,603	20,335,598	17,814,489	1,0
1863	18,513,890	1,196,725	1,254,720	20,965,335	18,356,800	1,1
1864	18,552,976	1,201,446	1,291,870	21,046,292	17,487,270	9
1865	19,642,197	1,209,231	1,279,304	22,130,732	18,296,977	9
1866	21,172,370	1,269,250	1,304,205	23,745,825	19,302,458	1,0
1867	21,036,291	1,308,197	1,397,042	23,741,530	19,336,702	1,0
*1868	21,273,340	1,286,750	1,393,328	23,953,418	19,590,518	1,1

Great Britain.

* In the year ended 5th April 1868 the "Gross Amount of Property and Profits ass

Note.—The Income Tax was extended to I

TOTAL OF SCHEDULES A., B., C., D., and E.

Year ended 5th April.	Gross Amount of Property and Profits assessed.				Net Amount of	
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scot
	£	£	£	£	£	
1843	227,710,444	23,302,559	—	251,013,003	188,049,570	16,8
1844	221,101,717	22,727,945	—	243,829,662	185,543,730	15,4
1845	220,464,968	23,832,292	—	244,297,260	184,145,113	15,7
1846	227,863,132	25,107,962	—	252,971,094	190,816,368	17,1
1847	228,937,702	25,683,501	—	254,621,203	192,852,735	17,5
1848	229,868,226	26,545,128	—	256,413,354	194,174,540	17,7
1849	231,957,690	27,256,903	—	259,214,593	193,244,486	17,4
1850	229,226,929	26,904,830	—	256,131,750	191,083,101	17,2
1851	230,419,304	26,973,419	—	257,392,723	191,649,586	17,3
1852	231,799,428	27,691,483	—	259,490,911	193,921,282	17,7
1853	234,748,094	27,627,037	—	262,375,131	196,557,507	17,9
1854	256,333,899	30,551,204	21,397,088	308,282,191	223,812,290	21,5
1855	256,008,450	30,543,911	21,586,782	308,139,143	224,660,561	21,8
1856	255,864,265	30,166,479	21,390,446	307,421,190	225,499,478	22,0
1857	261,069,680	30,498,404	21,488,343	313,056,427	230,496,959	22,4
1858	274,724,847	29,558,899	22,855,106	327,138,852	246,235,295	23,9
1859	275,962,072	29,168,297	22,997,047	328,127,416	247,268,021	23,6
1860	282,312,309	29,913,124	22,962,885	335,188,318	252,129,347	24,4
1861	282,248,060	30,407,757	22,998,394	335,654,211	253,647,052	24,9
1862	295,894,976	32,252,691	23,597,574	351,745,241	267,134,668	26,5
1863	302,828,234	32,656,032	23,658,631	359,142,897	273,404,815	27,0
1864	313,639,959	33,706,047	23,756,836	371,102,842	276,520,647	27,1
1865	335,175,427	36,195,384	24,457,869	395,828,680	296,031,791	29,5
1866	350,277,476	37,616,391	25,211,313	413,105,180	309,175,247	30,8
1867	358,437,953	39,259,529	26,076,086	423,773,568	316,676,079	32,3
1868	365,366,419	38,933,155	26,069,397	430,368,971	328,062,473	33,0

Great Britain.

Note.—The Income Tax was extended to I

INCOME TAX.

nount of Duty charged under each of the Schedules A., B., C., D., and E., in each Year, from the April 1868 inclusive—*continued.*

SCHEDULE E.

CHARGED TO DUTY.		AMOUNT OF DUTY CHARGED.				Year ended 5th April.
ND.	UNITED KINGDOM.	ENGLAND.	SCOTLAND.	IRELAND.	UNITED KINGDOM.	
	£	£	£	£	£	
	9,537,634	269,402	8,779	—	278,181	1843
	11,202,377	318,278	8,458	—	326,736	1844
	10,958,777	311,125	8,506	—	319,631	1845
	11,317,473	317,617	12,476	—	330,093	1846
	11,559,874	324,651	12,512	—	337,163	1847
	11,806,834	331.210	13,156	—	344,366	1848
	12,082,834	338,647	13,769	—	352,416	1849
	11,594,330	324,351	13,817	—	338,168	1850
	11,388,136	317,662	14,492	—	332,154	1851
	11.373,497	316,365	15,362	—	331,727	1852
	11,480,640	319,355	15,497	—	334,852	1853
,274	14,237,662	354,265	18,593	23,742	396,600	1854
,761	15,029,818	730,196	39,396	50,118	819,710	1855
,767	17,008,422	958,462	49,211	59,168	1,066,841	1856
,338	17,438,154	984,046	52,405	60,754	1,097,205	1857
,434	18,111,401	450,344	24,340	27,714	502,398	1858
,133	18,815,362	350,368	18,803	22,815	391,986	1859
,787	18,851,200	601,983	34,286	37,419	673,688	1860
,351	19,450,712	671,518	39,389	47,543	758,450	1861
,282	20,114,608	626,615	37,545	44,566	708,726	1862
,046	20,700,081	650,429	39,342	44,022	733,793	1863
,707	19,626,738	511,467	28,781	33,602	573,850	1864
,242	20,451,166	457,434	24,923	28,916	511,273	1865
,536	21,528,302	321,617	17,622	19,466	358,705	1866
,144	21,692,448	322.214	18,143	21,109	361,466	1867
,519	22,005,866	407,888	23,746	26,457	458,091	1868

as in preceding years, incomes under £100, and exempt from tax.

53, by Act 16 & 17 Vict. cap. 34.

TOTAL OF SCHEDULES A., B., C., D., and E.

S CHARGED TO DUTY.		AMOUNT OF DUTY CHARGED.				Year ended 5th April.
ND.	UNITED KINGDOM.	ENGLAND.	SCOTLAND.	IRELAND.	UNITED KINGDOM.	
	£	£	£	£	£	
	204,868,035	5,162,665	445,133	—	5,607,798	1843
	201,038,135	5,093,714	410,309	—	5,504,023	1844
	199,850,684	5,057,331	416,360	—	5,473,691	1845
	208,006,091	5,255,860	454,318	—	5,710,178	1846
	210,419,999	5,320,172	470,645	—	5,790,817	1847
	211,953,656	5,358,260	476,410	—	5,834,670	1848
	210,693,068	5,327,389	465,591	—	5,792,980	1849
	208,353,959	5,268,252	461,022	—	5,729,274	1850
	209,010,885	5,290,224	463,956	—	5,754,180	1851
	211,703,492	5,368,815	477,482	—	5,846,297	1852
	214,473,968	5,450,782	481,200	—	5,931,982	1853
,448	266,724,379	6,083,079	564,749	567,309	7,215,137	1854
,967	267,708,843	12,086,522	1,140,730	1,130,839	14,358,091	1855
,715	268,677,242	13,942,795	1,318,727	1,283,986	16,545,508	1856
,328	274,114,023	14,286,082	1,339,835	1,289,415	16,915,332	1857
,245	252,694,508	6,682,999	623,090	599,436	7,905,525	1858
,015	293,666,988	4,876,255	447,214	435,436	5,758,905	1859
,138	299,232,878	8,827,618	819,697	777,572	10,424,887	1860
,942	301,345,865	9,837,978	926,626	862,627	11,627,231	1861
,021	317,070,986	9,313,782	882,337	793,984	10,990,103	1862
,203	323,949,129	9,551,214	901,257	796,170	11,248,641	1863
87,485	326,696,050	7,661,476	723,766	616,190	9,001,432	1864
29,839	349,301,654	7,036,422	675,481	546,615	8,258,518	1865
38,748	364,430,553	4,912,036	474,947	376,371	5,763,354	1866
67,685	374,342,902	5,038,245	500,214	390,036	5,928,495	1867
23,488	386,542,366	6,516,109	636,044	489,215	7,641,368	1868

1853, by Act 16 & 17 Vict. cap. 34.

INCOME TAX.—SCHEDULE A.

An Account of the Gross Amount of Property and Profits assessed under the different Assesment in Schedule A. of the Income Tax Act in each Year, from the Year ended 1843, to the Year ended 5th April 1868 inclusive.

Year ended 5th April.	LANDS, including TITHES, commuted under TITHES COMMUTATION ACT.				MESSUAGES.			
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.
	£	£	£	£	£	£	£	£
1843	40,167,088	5,586,528	—	45,753,616	35,556,400	2,919,339	—	38
1844 } 1845 }	Cannot be distinguished.		—	Cannot be distinguished.	Cannot be distinguished.		—	di
1846	41,226,665	5,509,014	—	46,735,679	36,575,690	2,960,630	—	39
1847	41,214,960	Cannot be distinguished.	—	41,214,960 England only.	37,009,818	Cannot be distinguished.	—	39
1848	41,179,713	5,631,986	—	46,811,699	37,282,140	3,198,966	—	4
1849	42,347,870	5,634,351	—	47,982,221	38,822,453	3,492,587	—	4
1850	42,329,254	5,586,267	—	47,915,521	39,055,523	3,607,068	—	4
1851	42,290,366	5,543,256	—	47,833,622	39,353,530	3,624,304	—	4
1852	41,118,329	5,486,819	—	46,605,148	40,046,762	3,783,574	—	4
1853	41,086,269	5,499,404	—	46,585,673	40,621,408	3,847,004	—	4
1854	41,085,081	5,687,175		46,772,256	42,828,318	4,131,020		4
1855	41,236,589	5,725,045	Cannot be distinguished until the Year 1861.	46,961,634	43,425,146	4,209,060	Cannot be distinguished until the Year 1861.	4
1856	41,117,626	5,872,714		46,990,340	44,709,509	4,239,216		4
1857	41,176,957	5,932,156		47,109,113	44,994,174	4,358,398		4
1858	42,684,577	6,254,218		48,938,795	47,438,766	4,703,733		5
1859	42,701,895	6,230,021		48,931,916	48,138,024	4,842,322		5
1860	42,940,209	6,281,680		49,221,889	48,779,076	4,988,840		5
1861	42,975,768	6,356,800		49,332,568	49,505,163	5,109,115		5
1862	44,639,211	6,675,244	8,990,830	60,305,285	53,234,970	5,355,425	3,333,783	6
1863	44,611,281	6,715,341	8,747,754	60,074,376	54,103,563	5,447,186	3,585,809	6
1864	44,672,219	6,717,827	8,728,794	60,118,840	55,120,765	5,575,909	3,636,347	6
1865	46,403,437	6,830,639	8,893,060	62,127,136	59,285,537	5,801,551	3,670,106	6
1866	46,421,748	6,849,704	9,142,809	62,414,261	60,812,381	5,951,568	3,449,229	7
1867	46,492,268	6,964,704	9,240,370	62,697,342	62,467,262	6,182,176	3,525,958	7
1868	47,711,252	7,186,295	9,211,018	64,108,565	68,012,873	6,546,093	3,566,937	7

Year ended 5th April.	TITHES, not Commuted.				MANORS.			
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	
	£			£	£	£	£	
1843	1,960,331	—	—	1,960,331	152,217	—	—	
1844 } 1845 }	Cannot be distinguished.	—	—	Cannot be distinguished.	Cannot be distinguished.	—	—	C di
1846	804,034	—	—	804,034	197,320	—	—	
1847 } 1848 }	Included with "Other Property." (*See* Note.)	—	—	Included with "Other Property." (*See* Note.)	Included with "Other Property." (*See* Note.)	—	—	wi P (A
1849	505,466	—	—	505,466	163,867	—	—	
1850 } 1851 }	Included with "Other Property." (*See* Note.)	—	—	Included with "Other Property." (*See* Note.)	Included with "Other Property." (*See* Note.)	—	—	wi I (A
1852	371,928	—	—	371,928	160,963	885	—	
1853	363,011	—	—	363,011	168,449	885	—	
1854	344,960	—	—	344,960	172,013	—		
1855	360,259	—	—	360,259	174,257	—		
1856	366,897	—	—	366,897	188,556	—	Cannot be distinguished until the Year 1861.	
1857	367,877	—	—	367,877	191,003	—		
1858	209,960	—	—	209,960	203,479	—		
1859	210,587	—	—	210,587	207,538	—		
1860	54,738	—	—	54,738	212,014	—		
1861	60,386	—	—	60,386	209,883	—		
1862	47,277	—	—	47,277	191,983	—	59	
1863	51,374	—	—	51,374	196,581	—	259	
1864	51,344	—	—	51,344	193,308	—	259	
1865	58,178	—	—	58,178	188,944	—	812	
1866	60,352	—	—	60,352	191,307	—	812	
1867	63,333	—	—	63,333	204,485	—	812	
1868	55,511	—	—	55,511	163,172	—	550	

INCOME TAX.—SCHEDULE A.

Account of the Gross Amount of Property and Profits assessed under the different heads of Assessment in Schedule A. of the Income Tax Act, &c.—*continued.*

FINES.

England.	Scotland.	Ireland.	United Kingdom.
£	£	£	£
319,141	902	—	320,043
Cannot be distinguished.		—	Cannot be distinguished.
302,533	14,222	—	316,755
Included with "Other Property." (*See* Note.)		—	Included with "Other Property." (*See* Note).
284,366	5,628	—	289,994
Included with "Other Property." (*See* Note.)		—	Included with "Other Property." (*See* Note.)
313,502	309	—	313,811
257,033	565	—	257,598
268,329	1,916	—	270,245
295,469	2,161	Cannot	297,630
304,959	1,877	be distin-	306,836
255,706	1,742	guished	257,448
218,363	2,276	until the	220,639
212,145	3,133	Year	215,278
225,639	3,498	1861.	229,137
215,819	3,896	—	219,715
195,219	3,838	32,214	231,271
213,659	4,953	27,931	246,543
193,205	3,452	25,115	221,772
165,645	3,141	27,037	195,823
243,231	2,869	25,684	271,784
251,728	5,784	23,264	280,776
158,660	5,971	29,697	194,328

Great Britain.

QUARRIES.

England.	Scotland.	Ireland.	United Kingdom.
£	£	£	£
207,009	33,474	—	240,483
Cannot be distinguished.		—	Cannot be distinguished.
220,852	41,647	—	262,499
Included with "Other Property." (*See* Note.)		—	Included with "Other Property." (*See* Note.)
290,108	42,874	—	332,982
Included with "Other Property." (*See* Note.)		—	Included with "Other Property." (*See* Note.)
243,028	47,681	—	290,709
270,342	44,441	—	314,783
267,532	47,553	—	315,085
272,493	50,008	Cannot	322,501
274,399	45,575	be distin-	319,974
277,404	43,045	guished	320,449
366,801	49,007	until the	415,808
372,595	47,379	Year	420,474
366,222	47,021	1861.	413,243
366,908	47,697	—	414,605
386,316	48,694	5,008	440,018
389,759	49,664	5,027	444,450
407,085	48,684	5,517	461,286
526,049	56,168	8,005	590,222
535,305	62,227	8,125	605,657

Transferred to Schedule D. from 5th April 1866, by Act 29 Vict. cap. 36.

Great Britain.

MINES.

England.	Scotland.	Ireland.	United Kingdom.
£	£	£	£
1,903,794	177,593	—	2,081,387
Cannot be distinguished.		—	Cannot be distinguished.
2,005,968	207,425	—	2,213,393
Included with "Other Property." (*See* Note.)		—	Included with "Other Property." (*See* Note.)
2,174,229	260,039	—	2,434,268
Included with "Other Property." (*See* Note.)		—	Included with "Other Property." (*See* Note.)
2,110,285	263,705	—	2,373,990
2,061,161	278,362	—	2,339,523
2,504,173	305,560	—	2,809,733
2,588,198	302,584	Cannot	2,890,782
2,657,975	328,089	be distin-	2,986,064
2,694,461	311,583	guished	3,006,044
3,485,150	337,219	until the	3,822,369
3,548,923	337,429	Year	3,886,352
3,658,517	356,938	1861.	4,015,455
3,802,201	393,290	—	4,195,491
3,906,473	450,225	79,412	4,436,110
3,987,395	444,832	83,471	4,515,698
4,046,527	469,310	55,949	4,571,786
4,276,567	466,839	85,983	4,829,389
4,506,333	486,821	87,150	5,080,304

Transferred to Schedule D. from 5th April 1866, by Act 29 Vict. cap. 36.

Great Britain.

IRON WORKS.

England.	Scotland.	Ireland.	United Kingdom.
£	£	£	£
412,022	147,413	—	559,435
Cannot be distinguished.		—	Cannot be distinguished.
556,772	365,869	—	922,641
Included with "Other Property." (*See* Note.)		—	Included with "Other Property." (*See* Note.)
738,278	261,114	—	999,392
Included with "Other Property." (*See* Note.)		—	Included with "Other Property." (*See* Note.)
629,299	175,408	—	805,407
660,994	172,358	—	833,352
861,102	424,579	—	1,285,681
890,539	487,509	Cannot	1,378,048
915,830	511,138	be distin-	1,426,968
983,735	475,753	guished	1,459,488
1,249,531	641,469	until the	1,881,000
1,213,635	563,288	Year	1,776,923
1,134,012	383,218	1861.	1,517,230
1,112,049	506,932	—	1,618,981
778,609	300,677	303	1,079,589
728,985	291,966	303	1,021,254
792,463	336,683	404	1,129,550
1,247,597	550,834	—	1,798,431
1,341,214	498,836	—	1,840,050

Transferred to Schedule D. from 5th April 1866, by Act 29 Vict. cap. 36.

Great Britain.

(*continued.*)

INCOME TAX.—SCHEDULE A.

An Account of the Gross Amount of Property and Profits assessed under the different Heads of Assessment of the Income Tax Act, &c.—*continued.*

Year ended 5th April.	FISHERIES.				CANALS.			
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.
	£	£	£	£	£	£	£	
1843	11,105	47,810	—	58,915	1,229,202	77,891	—	1,30
1844	Cannot be distinguished.		—	Cannot be distinguished.	Cannot be distinguished.		—	Can
1845			—				—	di
1846	12,000	33,005	—	45,005	1,212,026	49,372	—	gui 1,26
1847	Included with "Other		—	Included with "Other	Included with "Other		—	Inc with
1848	Property." (*See Note.*)		—	Property." (*See Note*).	Property. (*See Note.*)		—	Pro (*See*
1849	15,412	44,166	—	59,578	1,106,545	66,769	—	1,17
1850	Included with "Other		—	Included with "Other	Included with "Other		—	Inc wtih
1851	Property." (*See Note.*)		—	Property." (*See Note*).	Property." (*See Note.*)		—	Pro (*See*
1852	17,261	36,442	—	53,703	922,627	93,304	—	1,01
1853	26,910	35,381	—	62,291	919,278	80,083	—	99
1854	16,465	44,818		61,283	831,118	59,583		89
1855	17,625	44,114	Cannot	61,739	825,591	58,353	Cannot	88
1856	17,699	44,339	be distin-	62,038	823,088	58,758	be distin-	88
1857	15,820	47,614	guished	63,434	830,432	58,451	guished	88
1858	17,959	50,086	until the	68,045	802,765	70,179	until the	87
1859	18,597	52,607	Year	71,204	779,405	70,889	Year	83
1860	16,840	54,847	1861.	71,687	772,312	70,684	1861.	84
1861	25,276	56,998		82,274	850,982	70,672		99
1862	18,818	57,032	11,589	87,439	857,701	74,384	29,080	96
1863	19,642	55,805	10,771	86,218	835,845	74,141	27,788	93
1864	23,144	59,949	11,860	94,953	828,851	74,333	32,442	93
1865	30,913	65,090	12,004	108,007	785,809	84,303	29,605	89
1866	33,736	65,399	15,215	114,350	845,648	86,733	29,825	96

Great Britain.

Transferred to Schedule D. from 5th April 1866, by Act 29 Vict. cap. 36.

Year ended 5th April.	RAILWAYS.				GAS WORKS.			
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.
	£	£	£	£	£	£	£	
1843	2,417,610	181,333	—	2,598,943	Included in the "Other Property." (*See Note.*)		—	Include "Other P (*See N*
1844	Cannot be distinguished.		—	Cannot be distinguished.	Cannot be distinguished.		—	Canno
1845			—				—	disting
1846	3,774,516	232,184	—	4,006,700	573,032	65,798	—	6
1847	4,279,326	Cannot be distinguished.	—	4,279,326 England only.	Included with "Other Property." (*See Note.*)		—	Inclu " Pro (*See*
1848	5,465,584	405,164	—	5,870,748			—	
1849	5,790,386	549,801	—	6,340,187	648,898	61,522	—	7
1850	5,320,438	614,022	—	5,934,460	Included with "Other		—	Inclu "
1851	5,662,441	546,003	—	6,208,444	Property." (*See Note.*)		—	Pro (*See*
1852	6,442,032	648,899	—	7,090,931	655,671	103,842	—	7
1853	7,211,409	664,521	—	7,875,930	653,182	108,816	—	7
1854	7,708,426	823,306		8,531,732	661,726	118,955		7
1855	8,291,162	839,640	Cannot	9,130,802	670,295	119,932	Cannot	7
1856	8,630,356	898,873	be distin-	9,529,229	677,865	114,642	be distin-	7
1857	9,209,449	891,292	guished	10,100,741	680,130	104,755	guished	7
1858	10,450,401	1,246,592	until the	11,696,993	843,060	112,958	until the	9
1859	10,631,816	1,264,675	Year	10,896,491	872,805	117,641	Year	9
1860	10,732,838	1,299,724	1861.	12,032,562	918,702	122,646	1861.	1,0
1861	11,652,058	1,512,816		13,164,874	1,005,187	123,955		1,1
1862	12,418,177	1,603,283	797,689	14,814,149	1,135,410	122,450	59,773	1,3
1863	12,583,668	1,655,627	885,410	15,124,705	1,215,886	116,262	59,362	1,3
1864	12,971,767	1,634,296	848,642	15,454,705	1,252,588	117,301	65,671	1,4
1865	13,882,200	1,772,523	920,853	16,575,576	1,618,071	145,716	84,735	1,8
1866	15,624,216	1,951,095	961,628	18,536,939	1,663,039	142,698	85,831	1,9

Great Britain.

Transferred to Schedule D. from 5th April 1866, by Act 29 Vict. cap. 36.

(*cont*

INCOME TAX.—SCHEDULE A.

n Account of the Gross Amount of Property and Profits assessed under the different Heads of Assessment in Schedule A. of the Income Tax Act, &c.—*continued.*

AR ed pril.	OTHER PROPERTY.*				GENERAL PROFITS.†			
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.
	£	£	£	£	£	£	£	£
43	1,466,815	309,480	—	1,776,295	Cannot be distinguished.		—	Cannot be distinguished.
44	Cannot be distinguished		—	Cannot be distinguished.			—	
45			—				—	
46	1,039,769	255,380	—	1,295,149	223,076		—	223,076 England only
47	7,254,962	Cannot be distinguished.	—	7,254,962 England only.	Cannot be distinguished.	Cannot be distinguished.	—	Cannot be distinguished.
48	7,245,034	1,035,572	—	8,280,606			—	
49	1,522,802	295,572	—	1,818,374	127,792		—	127,792 England only.
50	7,512,744	999,406	—	8,512,150	Cannot be distinguished.		—	Cannot be distinguished.
51	7,503,632	1,006,439	—	8,510,071			—	
52	1,756,310	268,109	—	2,024,419	91,854	50,460	—	142,314
53	1,780,633	252,149	—	2,032,782	92,886	44,827	—	137,713
54	1,632,120	253,604	Cannot be distinguished until the year 1861.	1,885,724	92,946	49,452	Cannot be distinguished until the year 1861.	142,398
55	1,659,427	249,227		1,908,654	128,278	56,804		185,082
56	1,710,733	250,596		1,961,329	127,757	62,964		190,721
57	1,798,003	248,575		2,046,578	127,917	70,447		198,364
58	1,860,290	267,794		2,128,084	147,163	73,790		220,953
59	1,865,833	277,086		2,142,919	149,286	78,487		227,773
60	2,080,266	285,502		2,365,768	191,364	79,482		270,846
61	2,078,595	339,060		2,417,655	198,263	80,460		278,723
62	1,934,846	351,786	48,576	2,335,208	384,196	85,500	10,622	480,318
63	2,031,850	338,309	48,429	2,418,588	358,946	85,760	11,777	456,483
64	2,083,153	348,747	50,406	2,482,306	357,456	91,522	9,294	458,272
65	2,485,831	356,960	60,762	2,903,553	336,721	120,466	8,654	515,841
66	2,541,350	369,116	63,026	2,973,492	324,602	126,598	7,579	458,779
67	Transferred to Schedule D., from 5th April 1866, by Act				1,217,824	156,970	70,877	1,445,671
68	29 Vict. cap. 36.				239,919	159,768	23,663	423,350

Year ended 5th April.	TOTAL.			
	England.	Scotland.	Ireland.	United Kingdom.
	£	£	£	£
1843	85,802,734	9,481,763	—	95,284,497 Great Britain.
1844	85,700,123	8,817,480	—	94,517,603
1845	86,573,636	8,726,612	—	95,300,248
1846	88,724,253	9,734,546	—	98,458,799
1847	89,759,066	9,907,938	—	99,667,004
1848	91,172,471	10,271,688	—	101,444,159
1849	94,538,472	10,714,423	—	105,252,895
1850	94,217,959	10,806,763	—	105,024,722
1851	94,809,969	10,720,002	—	105,529,971
1852	94,879,851	10,959,437	—	105,839,288
1853	96,172,965	11,028,796	—	107,201,761
1854	99,274,309	11,947,791	11,767,810	122,989,910
1855	100,835,328	12,144,437	11,892,120	124,871,885
1856	102,221,249	12,428,781	11,878,545	126,528,575
1857	103,603,068	12,543,811	11,952,285	128,099,164
1858	109,978,265	13,809,321	12,826,739	136,614,325
1859	110,923,084	13,885,457	12,858,701	137,667,242
1860	112,082,749	13,974,080	12,893,829	138,950,658
1861	114,058,538	14,601,691	13,003,554	141,663,783
1862	120,124,206	15,128,538	13,398,938	148,651,682
1863	121,328,434	15,279,846	13,494,091	150,102,371
1864	122,993,875	15,478,013	13,470,700	151,942,588
1865	131,341,499	16,254,230	13,801,616	161,397,345
1866	135,144,462	16,593,664	13,876,913	165,615,039
1867	110,696,900	13,309,634	12,861,281	136,867,815
1868	116,341,387	13,898,127	12,831,865	143,071,379

Other Property" comprises salt springs or works, alum mines or works, docks, drains, and levels, rights of market and fairs, tolls, s, and ferries; and for the years ending 5th April 1843, 1847, 1848, 1850, and 1851, various other profits appertaining to the fore- ds in this account, which cannot be distinguished for those years.

eneral Profits" includes all other profits arising from lands, tenements, hereditaments, or heritages not in the actual possession or of the party to be charged and not before enumerated.

The Income Tax was extended to Ireland from 5th April 1853 by Act 16 & 17 Vict. cap. 34.

INCOME TAX—SCHEDULE D.

An Account of the Number of Persons and the Amount of Profits charged to Income Tax under Sc
distinguished in Classes, in each Year, from the Year ending 5th April 1843 to the Year ending 5th
inclusive.

Under £150 a Year.

Year ended 5th April.	England.		Scotland.		Ireland.		United Kingdom.	
	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.
		£		£		£		£
1843					—	—		
1844		(*See Note.*)			—	—		
1845					—	—		
1846	31,165	2,453,847	5,680	344,338	—	—	36,845	2,798,185
1847		2,363,802		349,759	—	—		2,713,561
1848		2,234,157		287,177	—	—		2,521,334
1849	29,973	2,334,024	5,826	340,199	—	—	35,799	2,674,223
1850	29,058	2,246,242	5,886	320,223	—	—	34,944	2,566,465
1851	28,127	2,192,613	5,740	318,315		—	33,867	2,510,928
1852	28,236	2,224,522	5,756	330,362	—	—	33,992	2,554,884
1853	27,450	2,155,314	5,719	316,781	—	—	33,169	2,472,095

Great Britain.

Under £100 a Year.

Year ended 5th April.	England.		Scotland.		Ireland.		United Kingdom.	
	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.
1854	17,286	1,181,211	3,258	197,944	3,118	175,673	23,692	1,554,828
1855	18,506	1,160,483	3,385	195,765	1,382	90,350	23,273	1,446,548
1856	17,600	1,129,877	3,316	189,192	1,493	94,218	22,409	1,413,287
1857	17,017	1,101,192	3,331	192,088	1,422	89,035	21,770	1,382,315
1858	17,544	1,108,758	3,433	196,804	1,302	83,235	22,279	1,386,797
1859	32,706	1,844,097	9,222	381,552	2,967	164,480	44,895	2,390,129
1860	13,943	903,055	3,035	179,596	1,227	78,279	18,205	1,160,930
1861	14,407	935,363	3,295	193,452	1,254	77,999	18,956	1,206,814
1862	15,170	979,836	3,591	208,553	1,264	78,749	20,025	1,267,138
1863	15,197	966,952	3,593	207,725	1,224	75,424	20,014	1,250,101
1864	42,008	1,998,199	14,674	504,143	5,015	238,726	61,697	2,741,068
1865	50,920	2,362,920	16,667	569,564	4,703	222,575	72,290	3,155,059
1866	48,564	2,250,136	16,539	594,260	5,158	245,116	70,261	3,089,512
1867	50,067	2,366,505	17,326	635,702	3,628	172,182	71,021	3,174,389
1868	56,408	2,651,636	17,042	635,233	3,438	163,162	76,888	3,450,031

£150 and under £200.

Year ended 5th April.	England.		Scotland.		Ireland.		United Kingdom.	
	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.
		£		£				
1843					—	—		
1844		(*See Note.*)			—	—		
1845					—	—		
1846	35,595	5,651,215	2,797	450,981	—	—		
1847		5,746,022		449,016	—	—		
1848		5,677,689		458,987	—	—		
1849	35,995	5,662,599	2,907	462,710	—	—		
1850	36,093	5,652,273	2,913	461,259	—	—		
1851	36,620	5,790,825	2,855	456,452	—	—		
1852	37,213	5,806,789	2,926	465,792	—	—		
1853	37,738	5,897,650	2,792	456,816	—	—		

Great Britain.

£100 and under £200.

Year ended 5th April.	England.		Scotland.		Ireland.		United Kingdom.	
	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.
1854	149,398	17,258,775	16,694	1,674,404	8,649	1,095,346		
1855	145,526	16,962,677	16,168	1,575,763	10,577	1,216,034		
1856	142,963	16,573,929	16,220	1,552,919	10,373	1,170,925		
1857	144,420	16,641,628	16,316	1,534,017	10,034	1,141,854		
1858	148,529	17,202,685	17,219	1,604,804	10,598	1,209,285		
1859	131,129	16,239,011	11,115	1,365,744	8,931	1,101,920		
1860	152,215	17,555,033	18,042	1,619,445	10,540	1,195,390		
1861	155,802	18,001,238	18,973	1,702,490	10,885	1,218,384		
1862	158,046	18,368,327	19,707	1,774,188	10,826	1,211,356		
1863	162,841	18,777,294	19,807	1,807,437	10,773	1,211,594		
1864	143,899	12,834,016	9,221	932,669	6,934	674,146		
1865	149,716	13,080,800	9,993	964,535	7,826	731,640		
1866	158,339	13,709,166	10,344	1,029,247	7,696	732,230		
1867	166,234	14,091,750	11,094	1,073,842	9,622	824,298		
1868	168,620	14,415,058	12,461	1,138,398	10,261	867,368		

Great Britain.

£200 and under £300.

Year ended 5th April.	England.		Scotland.		Ireland.		United Kingdom.	
	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.
		£		£				£
1843	28,370	6,499,684			—	—	28,370 (England only.)	6,499,684
1844					—	—		
1845		(*See Note.*)			—	—		
1846	27,153	6,061,963	2,288	523,753	—	—	29,441	6,585,716
1847		6,193,076		552,824	—	—		6,750,900
1848		6,125,572		561,367	—	—		6,686,939
1849	26,624	5,901,242	2,350	536,802	—	—	28,974	6,438,044
1850	26,640	5,888,234	2,356	508,048	—	—	28,996	6,396,282
1851	27,110	5,982,577	2,269	504,950	—	—	29,389	6,487,527
1852	27,572	6,043,107	2,243	502,910	—	—	29,815	6,546,017
1853	27,950	6,150,597	2,203	496,089	—	—	30,153	6,646,686
1854	30,875	6,833,297	2,524	568,775	1,664	560,810	35,063	7,962,882
1855	30,499	6,731,379	2,474	565,158	2,277	539,798	35,250	7,836,535
1856	30,091	6,672,963	2,420	552,003	2,220	497,495	34,731	7,722,461
1857	30,272	6,713,578	2,393	546,355	2,204	488,707	34,869	7,748,640
1858	31,094	6,943,416	2,517	574,045	2,257	504,408	35,868	8,021,869
1859	32,924	7,277,245	2,629	600,308	2,436	547,771	37,989	8,425,284
1860	33,742	7,477,836	2,793	589,254	2,451	553,156	38,986	8,620,246
1861	33,676	7,485,518	2,571	587,215	2,395	535,093	38,642	8,607,826
1862	34,394	7,581,961	2,735	624,213	2,354	522,093	39,483	8,728,267
1863	35,499	7,821,850	2,844	639,293	2,276	508,272	40,520	8,969,415
1864	38,530	8,506,130	3,062	698,736	2,345	516,906	43,937	9,721,772
1865	41,286	9,061,754	3,192	758,984	2,285	505,298	46,773	10,306,036
1866	44,648	9,852,389	3,335	805,660	2,419	533,316	50,402	11,193,724
1867	47,842	10,550,328	3,873	862,775	2,649	586,426	54,364	11,999,529
1868	50,118	10,998,160	3,970	894,003	2,845	627,093	56,933	12,519,896

£300 and under £400.

Year ended 5th April.	England.		Scotland.		Ireland.		United Kingdom.	
	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.
		£		£		£		
1843	13,429	4,365,020			—	—		
1844					—	—		
1845		(*See Note.*)			—	—		
1846	13,318	4,274,955	1,281	405,539	—	—		
1847		4,358,359		428,702	—	—		
1848		4,349,250		447,479	—	—		
1849	12,889	4,116,616	1,278	408,108	—	—		
1850	12,868	4,108,096	1,188	424,092	—	—		
1851	13,134	4,197,406	1,265	407,761	—	—		
1852	13,078	4,156,293	1,263	406,586	—	—		
1853	13,425	4,273,474	1,261	405,141	—	—		
1854	14,151	4,496,922	1,383	442,435	1,152	375,258		
1855	13,801	4,409,925	1,339	435,148	1,104	360,253		
1856	13,667	4,358,066	1,281	414,588	1,019	336,537		
1857	13,725	4,367,422	1,281	415,421	985	321,783		
1858	14,185	4,523,420	1,339	433,035	964	315,207		
1859	14,577	4,642,593	1,290	419,552	1,086	347,335		
1860	15,265	4,845,443	1,343	433,196	1,102	354,107		
1861	15,214	4,827,411	1,354	443,389	1,095	349,452		
1862	15,700	5,037,525	1,371	445,390	1,083	346,258		
1863	16,235	5,151,065	1,437	467,254	1,094	348,746		
1864	16,866	5,339,139	1,412	461,258	1,100	351,585		
1865	17,500	5,647,104	1,471	481,427	1,145	364,282		
1866	18,910	6,002,215	1,618	527,966	1,196	380,997		
1867	20,300	6,445,581	1,812	559,739	1,269	385,780		
1868	21,087	6,692,217	1,888	607,886	1,259	400,243		

Great Britain.

INCOME TAX.—SCHEDULE D.

...f the Number of Persons, and the Amount of Profits charged to Income Tax under Schedule D., distinguished ... Classes, &c.—*continued.*

£400 AND UNDER £500.

...ND.		SCOTLAND.		IRELAND.		UNITED KINGDOM.	
Amount of Profits charged.		Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.
£			£				£
2,897,808				—	—	6,781 ENGLAND only.	2,897,808
(*See Note.*)				—	—		
				—	—		
2,785,367		672	288,631	—	—	7,244	3,073,998
2,785,311			276,888	—	—		3,062,199
2,790,512			290,254	—	—		3,080,766
2,607,580		647	273,175	—	—	6,896	2,880,764
2,638,717		604	258,645	—	—	6,901	2,897,362
2,666,580		647	276,071	—	—	6,968	2,942,631
2,662,844		655	278,260	—	—	7,007	2,951,104
2,733,335		630	266,487	—	—	7,195	2,999,822
2,788,816		693	294,162	559	240,994	7,928	3,323,972
2,776,029		702	301,298	538	240,900	7,846	3,318,227
2,727,380		669	285,751	542	230,465	7,715	3,243,596
2,822,032		640	272,762	536	229,509	7,943	3,324,303
2,866,873		689	290,928	556	233,331	8,084	3,391,132
2,975,712		718	307,994	542	237,268	8,371	3,520,974
3,096,286		712	302,752	572	242,043	8,702	3,641,081
3,098,026		718	309,712	561	237,782	8,673	3,645,520
3,202,391		752	322,420	536	224,861	8,968	3,749,672
3,316,262		777	336,352	548	214,949	9,271	3,867,563
3,557,039		788	336,025	523	220,517	9,836	4,113,581
3,800,558		836	363,313	528	221,569	10,501	4,385,440
4,074,003		899	386,775	541	226,625	11,224	4,687,403
4,234,209		965	411,863	607	253,962	11,734	4,900,034
4,451,557		984	418,403	629	263,161	12,323	5,136,101

GREAT BRITAIN.

£500 AND UNDER £600.

ENGLAND.		SCOTLAND.		IRELAND.		UNITED KINGDOM.	
Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.
	£		£		£		£
4,780	2,520,451			—	—	4,780 ENGLAND only.	2,520,451
	(*See Note.*)			—	—		
				—	—		
4,956	2,572,572	432	231,400	—	—	5,388	2,803,972
	2,579,169		251,507	—	—		2,830,676
	2,598,810		260,059	—	—		2,858,869
4,555	2,344,289	455	236,318	—	—	5,010	2,580,607
4,573	2,353,575	444	233,167	—	—	5,017	2,586,742
4,663	2,399,494	456	238,722	—	—	5,119	2,638,216
4,739	2,431,485	431	225,740	—	—	5,170	2,657,225
4,810	2,467,040	451	234,959	—	—	5,261	2,701,999
5,104	2,617,549	540	280,273	390	204,968	6,034	3,103,790
4,930	2,532,517	539	280,795	348	182,746	5,817	2,995,058
4,923	2,530,590	491	254,993	353	184,697	5,767	2,970,280
4,962	2,561,408	509	266,720	370	191,173	5,841	3,019,301
5,094	2,637,488	566	291,484	377	195,585	6,037	3,124,557
5,230	2,681,689	490	257,686	411	213,216	6,131	3,152,591
5,511	2,831,480	562	292,886	411	213,331	6,484	3,337,697
5,499	2,839,236	567	297,253	401	207,228	6,467	3,343,717
5,848	3,004,452	576	299,787	396	203,190	6,820	3,507,429
6,053	3,106,807	591	307,938	392	197,230	7,036	3,612,975
6,434	3,302,398	663	346,180	419	215,912	7,516	3,864,490
6,762	3,462,440	666	343,191	400	205,782	7,828	4,016,413
7,424	3,814,110	721	375,779	410	210,239	8,555	4,400,128
8,020	4,092,931	813	423,606	424	218,950	9,257	4,735,487
8,213	4,185,875	778	406,856	461	237,423	9,452	4,830,154

GREAT BRITAIN.

£600 AND UNDER £700.

...GLAND.		SCOTLAND.		IRELAND.		UNITED KINGDOM.	
... of Profits charged.		Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.
£			£				£
1,697,791				—	—	2,672 ENGLAND only.	1,697,791
(*See Note.*)				—	—		
				—	—		
1,727,087		302	188,256	—	—	3,062	1,915,343
[illegible]			180,419	—	—		1,912,075
1,703,243			181,691	—	—		1,884,934
[illegible]		240	149,248	—	—	2,870	1,771,936
1,615,966		264	164,766	—	—	2,874	1,780,732
[illegible]		260	162,518	—	—	2,851	1,767,978
1,649,746		270	167,505	—	—	2,934	1,817,251
1,684,462		276	172,986	—	—	3,022	1,857,448
[illegible]		317	202,117	226	144,139	3,401	2,067,857
1,764,364		291	182,378	243	150,657	3,395	2,097,399
1,710,018		304	189,592	225	139,457	3,286	2,039,067
1,739,950		292	182,684	209	131,588	3,314	2,054,222
1,851,589		331	206,828	272	176,786	3,600	2,235,203
[illegible]		313	195,426	256	167,321	3,569	2,207,868
[illegible]		342	205,857	250	154,729	3,718	2,283,453
[illegible]		318	201,244	244	149,734	3,636	2,278,596
[illegible]		331	204,382	251	155,521	3,884	2,395,502
[illegible]		348	219,759	262	168,150	4,124	2,551,788
[illegible]		330	213,390	245	151,959	4,271	2,641,795
[illegible]		394	246,658	262	162,390	4,555	2,810,574
[illegible]		410	261,117	266	164,404	4,907	3,021,193
[illegible]		469	292,076	277	170,790	5,216	3,208,403
[illegible]		504	314,425	274	169,006	5,400	3,327,838

GREAT BRITAIN.

£700 AND UNDER £800.

ENGLAND.		SCOTLAND.		IRELAND.		UNITED KINGDOM.	
Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.
	£		£				£
1,874	1,360,678			—	—	1,874 ENGLAND only.	1,360,678
	(*See Note.*)			—	—		
				—	—		
1,878	1,377,100	187	137,027	—	—	2,065	1,514,127
	1,438,018		139,167	—	—		1,577,185
	1,395,635		146,355	—	—		1,541,990
1,697	1,235,393	155	113,071	—	—	1,852	1,348,464
1,684	1,231,175	168	122,109	—	—	1,852	1,353,284
1,745	1,269,899	187	135,173	—	—	1,932	1,405,072
1,747	1,269,064	211	154,624	—	—	1,958	1,423,688
1,802	1,312,419	211	153,714	—	—	2,013	1,466,133
1,862	1,364,590	205	150,075	150	110,194	2,217	1,624,859
1,659	1,350,746	236	173,370	127	92,863	2,222	1,616,979
1,783	1,294,840	220	158,841	142	105,236	2,145	1,558,917
1,865	1,347,980	201	147,616	141	104,325	2,207	1,599,921
1,904	1,373,979	197	148,177	160	117,267	2,261	1,639,423
2,010	1,455,781	188	138,252	163	118,943	2,361	1,712,976
2,080	1,503,027	215	162,186	172	126,013	2,467	1,791,226
2,090	1,511,988	224	162,404	173	126,708	2,487	1,801,100
2,043	1,489,178	253	184,755	162	118,715	2,458	1,792,648
2,118	1,532,464	230	168,115	148	109,362	2,496	1,809,941
2,277	1,646,436	272	200,423	137	99,684	2,686	1,946,543
2,452	1,767,510	302	221,764	137	99,416	2,891	2,088,690
2,630	1,903,503	324	237,741	150	108,293	3,104	2,249,537
2,766	2,013,999	324	238,003	143	103,182	3,233	2,355,184
2,792	2,023,056	348	256,375	158	114,581	3,298	2,393,012

GREAT BRITAIN.

INCOME TAX.—SCHEDULE D.

An Account of the Number of Persons and the Amount of Profits charged to Income Tax under Schedule D., distinguishing the Classes, &c,—*continued.*

£800 and under £900.

Year ended 5th April.	England.		Scotland.		Ireland.		United Kingdom.	
	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.
		£		£		£		£
1843	1,442	1,193,063			—	—	1,442 England only.	1,193,063 England only.
1844		(*See Note*).			—	—		
1845					—	—		
1846	1,501	1,236,968	155	128,467	—	—	1,656	1,365,435
1847		1,277,339		124,287	—	—		1,401,626
1848		1,285,147		132,355	—	—		1,417,502
1849	1,412	1,154,893	137	113,617	—	—	1,549	1,268,510
1850	1,434	1,172,371	134	110,881	—	—	1,568	1,283,252
1851	1,456	1,191,423	138	114,086	—	—	1,594	1,305,509
1852	1,547	1,263,800	128	105,581	—	—	1,675	1,369,381
1853	1,571	1,285,625	139	115,833	—	—	1,710	1,401,458
1854	1,626	1,323,833	168	137,849	137	114,926	1,931	1,576,608
1855	1,558	1,275,529	159	131,213	126	104,931	1,843	1,511,673
1856	1,552	1,269,065	151	124,926	124	103,195	1,827	1,497,186
1857	1,568	1,280,105	177	145,265	116	99,210	1,861	1,524,580
1858	1,635	1,337,776	183	150,427	108	90,410	1,926	1,578,613
1859	1,681	1,378,773	154	127,185	129	106,412	1,964	1,612,370
1860	1,820	1,494,758	145	120,858	154	125,060	2,119	1,740,676
1861	1,806	1,480,930	140	115,741	141	116,039	2,087	1,712,710
1862	1,850	1,508,793	198	163,638	138	113,435	2,186	1,785,866
1863	1,826	1,496,167	179	147,261	138	111,216	2,143	1,754,644
1864	2,040	1,654,633	191	157,023	142	116,069	2,373	1,927,725
1865	2,171	1,766,830	188	155,205	134	109,333	2,493	2,031,368
1866	2,233	1,820,822	224	185,462	138	112,628	2,595	2,118,912
1867	2,439	1,983,506	266	217,241	145	118,303	2,850	2,319,050
1868	2,531	2,067,605	256	211,978	165	134,639	2,952	2,414,222

£900 and under £1,000.

Year ended 5th April.	England.		Scotland.		Ireland.		United
	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.
		£		£		£	
1843	894	832,952			—	—	894 England only.
1844		(*See Note*).			—	—	
1845					—	—	
1846	834	775,021	90	88,457	—	—	924
1847		718,427		97,499	—	—	
1848		720,957		100,966	—	—	
1849	707	657,543	68	63,342	—	—	775
1850	719	665,561	66	60,428	—	—	785
1851	715	661,669	74	69,001	—	—	789
1852	705	652,084	82	76,805	—	—	787
1853	740	690,877	76	68,894	—	—	816
1854	710	659,153	95	88,278	68	64,114	873
1855	695	647,841	103	96,708	52	48,642	850
1856	704	659,022	100	93,384	50	45,764	854
1857	713	663,971	103	96,627	54	50,092	870
1858	740	689,740	105	97,139	60	55,785	905
1859	789	732,717	100	93,715	52	48,147	941
1860	791	734,255	110	101,996	59	54,300	960
1861	783	721,276	106	92,881	61	55,907	950
1862	773	722,948	105	90,486	58	55,303	936
1863	836	771,269	103	104,583	51	50,022	990
1864	834	770,001	110	106,700	59	55,575	1,003
1865	947	866,165	123	114,764	66	60,691	1,136
1866	970	893,083	140	130,599	61	56,441	1,171
1867	903	832,845	134	120,995	83	78,064	1,120
1868	957	895,548	147	137,065	71	65,543	1,175

£1,000 and under £2,000.

Year ended 5th April.	England.		Scotland.		Ireland.		United Kingdom.	
	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.
		£		£		£		£
1843	4,228	5,676,127			—	—	4,228 England only.	5,676,127 England only.
1844		(*See Note.*)			—	—		
1845					—	—		
1846	4,797	6,274,673	490	649,531	—	—	5,287	6,924,204
1847		6,250,110		682,881	—	—		6,932,991
1848		6,174,385		657,630	—	—		6,832,015
1849	4,210	5,458,363	449	555,020	—	—	4,659	6,013,383
1850	4,237	5,495,781	407	521,743	—	—	4,644	6,017,524
1851	4,295	5,552,931	413	544,855	—	—	4,708	6,097,786
1852	4,359	5,606,329	440	585,750	—	—	4,799	6,192,079
1853	4,394	5,660,025	450	584,479	—	—	4,844	6,245,104
1854	4,788	6,173,412	502	732,056	344	455,691	5,694	7,361,159
1855	4,775	6,168,783	549	781,458	352	468,424	5,676	7,418,665
1856	4,739	6,104,141	532	694,535	342	452,343	5,613	7,251,019
1857	4,876	6,263,116	547	716,815	318	420,470	5,741	7,400,401
1858	4,966	6,397,684	573	748,923	327	429,616	5,866	7,576,223
1859	5,004	6,412,049	552	728,262	329	427,123	5,885	7,567,434
1860	5,325	6,862,307	607	784,075	307	399,038	6,239	8,045,420
1861	5,424	6,885,507	596	802,914	305	397,282	6,325	8,085,703
1862	5,489	7,030,180	603	794,837	318	409,614	6,410	8,234,631
1863	5,773	7,325,135	631	841,294	318	408,143	6,722	8,584,572
1864	6,148	7,806,912	714	927,196	315	394,973	7,177	9,129,081
1865	6,622	8,415,456	752	962,293	342	427,551	7,716	9,805,270
1866	7,085	9,029,521	777	1,012,611	386	486,045	8,248	10,528,177
1867	7,279	9,268,278	856	1,105,525	407	512,711	8,542	10,886,514
1868	7,429	9,349,094	884	1,151,477	416	531,743	8,729	11,032,914

£2,000 and under £3,000.

Year ended 5th April.	England.		Scotland.		Ireland.		Unite
	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.
		£		£		£	
1843	1,235	2,931,066			—	—	1,2 Eng
1844		(*See Note.*)			—	—	
1845					—	—	
1846	1,385	3,199,047	138	314,385	—	—	1,52
1847		3,195,571		345,306	—	—	
1848		3,096,651		334,413	—	—	
1849	1,171	2,693,255	111	263,819	—	—	1,28
1850	1,166	2,696,632	105	246,736	—	—	1,27
1851	1,219	2,818,823	123	289,479	—	—	1,34
1852	1,271	2,924,384	125	293,792	—	—	1,39
1853	1,318	3,084,355	138	326,718	—	—	1,45
1854	1,593	3,180,272	175	414,780	81	191,348	1,84
1855	1,393	3,183,425	164	352,502	89	207,463	1,64
1856	1,333	3,093,231	170	394,949	90	208,015	1,59
1857	1,388	3,233,229	180	422,267	89	208,672	1,65
1858	1,474	3,362,333	179	419,549	97	224,597	1,75
1859	1,454	3,339,996	145	337,574	92	215,017	1,69
1860	1,597	3,679,512	171	398,632	103	236,931	1,87
1861	1,585	3,638,913	176	405,725	96	222,527	1,85
1862	1,639	3,839,192	202	469,614	94	221,332	1,93
1863	1,750	3,984,528	205	472,715	95	211,977	2,05
1864	1,873	4,318,160	230	535,695	112	255,646	2,21
1865	1,955	4,481,561	249	588,919	103	238,566	2,30
1866	2,132	4,871,446	274	643,212	95	217,682	2,50
1867	2,203	4,999,569	272	634,985	124	288,074	2,59
1868	2,237	5,121,746	279	650,666	134	294,690	2,65

INCOME TAX—SCHEDULE D.

f the Number of Persons and the Amount of Profits charged to Income Tax under Schedule D. distinguished in Classes, &c.—*continued.*

£3,000 and under £4,000.

	Scotland.		Ireland.		United Kingdom.	
	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.
		£		£		£
979			—	—	{ 526 England only.	1,789,979
			—	—		
(See Note.)			—	—		
			—	—		
175	55	175,604	—	—	717	2,368,779
455		239,502	—	—		2,467,957
168		229,506	—	—		2,342,674
679	51	163,092	—	—	622	2,068,771
359	58	194,645	—	—	605	2,001,004
954	52	174,592	—	—	625	2,070,526
887	56	190,335	—	—	657	2,161,172
995	52	174,643	—	—	683	2,252,638
305	69	223,210	41	141,257	868	2,843,162
420	78	242,534	34	114,763	853	2,805,717
257	77	252,973	41	141,278	822	2,717,508
418	74	248,636	43	141,030	816	2,712,084
421	85	283,854	46	152,318	848	2,799,593
481	74	247,669	43	141,505	824	2,725,655
004	81	268,403	45	150,996	924	3,028,403
212	86	282,751	45	154,918	940	3,057,881
028	82	274,343	44	144,268	991	3,242,644
328	101	335,254	45	144,608	1,052	3,475,190
243	110	364,774	46	153,515	1,146	3,780,532
691	109	361,907	50	163,500	1,188	3,904,098
370	134	447,748	48	155,105	1,296	4,252,223
061	145	482,350	51	166,441	1,282	4,221,852
772	157	526,072	62	214,930	1,349	4,435,374

£4,000 and under £5,000.

	England.		Scotland.		Ireland.		United Kingdom.	
	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.
		£		£		£		£
	339	1,480,050			—	—	{ 339 England only.	1,480,050
					—	—		
(See Note.)					—	—		
					—	—		
	350	1,511,285	42	188,261	—	—	392	1,699,546
		1,673,439		140,481	—	—		1,813,920
		1,558,619		172,793	—	—		1,731,412
	304	1,315,292	23	103,708	—	—	327	1,419,000
	284	1,220,501	15	64,982	—	—	299	1,285,483
	315	1,317,587	23	98,944	—	—	338	1,416,531
	326	1,398,425	26	104,983	—	—	352	1,503,408
	350	1,514,936	31	135,613	—	—	381	1,650,549
	381	1,639,757	37	158,719	26	115,406	444	1,913,882
	408	1,754,434	58	232,842	23	105,574	489	2,092,850
	391	1,753,848	43	188,200	14	63,149	448	2,005,197
	399	1,717,780	51	211,197	16	71,732	466	2,000,709
	428	1,851,807	44	190,228	12	52,878	484	2,094,913
	454	1,994,028	48	210,219	11	47,024	513	2,251,271
	454	1,954,283	44	193,705	12	52,814	510	2,200,302
	450	1,920,881	43	186,340	11	48,482	504	2,164,703
	446	1,946,916	46	197,326	15	65,071	507	2,209,313
	470	2,045,785	40	176,293	20	92,155	530	2,314,233
	494	2,132,999	63	280,358	19	84,223	576	2,497,580
	554	2,364,186	73	318,630	28	122,523	655	2,805,341
	581	2,491,051	73	315,671	27	115,988	681	2,922,710
	572	2,451,738	71	310,280	21	91,915	664	2,853,933
	591	2,511,995	71	309,587	24	102,475	686	2,924,057

£5,000 and under £10,000.

	Scotland.		Ireland.		United Kingdom.	
	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.
		£		£		£
			—	—	{ 493 England only.	3,388,349
			—	—		
			—	—		
			—	—		
	60	407,601	—	—	793	5,207,534
		420,820	—	—		5,291,258
		416,916	—	—		5,133,931
	38	254,498	—	—	617	4,079,126
	41	274,129	—	—	592	4,011,281
	59	397,413	—	—	659	4,311,013
	61	414,481	29	206,193	765	5,102,493
			27	192,270	728	5,143,461
	60	394,547	30	209,290	841	5,644,682
			30	201,039	892	5,905,941
	64	422,938	27	189,874	843	5,611,670
	69	469,583	27	165,382	914	6,128,121
	70	455,485	28	170,986	925	6,167,359
			25	214,436	997	6,686,571
	84	576,720	29	196,825	1,048	6,966,591
	115	735,200	30	192,797	1,170	7,757,867
	132	865,284	44	296,435	1,327	8,855,282
	125	822,870	59	406,865	1,420	9,391,132
	156	1,013,721	59	364,799	1,374	9,044,001
	144	1,027,679	50	389,655	1,309	8,516,091

£10,000 and under £50,000.

	England.		Scotland.		Ireland.		United Kingdom.	
	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.
		£		£		£		£
	200	3,595,440			—	—	{ 200 England only.	3,595,440
					—	—		
(See Note.)					—	—		
					—	—		
	289	5,063,501	30	600,326	—	—	319	5,672,827
		5,806,298		776,328	—	—		6,582,626
		5,869,927		702,219	—	—		6,572,146
	288	5,217,384	23	487,057	—	—	311	5,704,441
	269	4,890,352	15	323,198	—	—	284	5,213,550
	285	4,756,436	27	532,580	—	—	312	5,289,076
	320	5,536,254	31	625,047	—	—	351	6,161,301
	342	5,974,412	31	603,256	—	—	373	6,487,668
	403	7,000,738	35	669,674	22	362,160	460	8,032,192
	409	7,218,577	36	624,506	19	309,494	464	8,152,559
	430	7,572,851	36	610,685	27	371,024	472	8,585,160
	413	7,646,514	31	697,888	21	324,155	465	8,668,557
	459	8,338,781	36	744,222	24	387,020	519	9,660,023
	452	8,560,932	37	705,941	23	393,440	512	9,660,313
	475	9,132,365	37	777,477	24	411,764	536	10,321,606
	496	9,398,193	34	696,053	25	417,547	555	10,511,795
	555	10,436,718	48	977,784	36	459,539	637	11,558,241
	567	10,996,284	51	1,013,992	22	373,371	640	12,383,647
	661	12,651,222	70	1,418,797	23	383,558	754	14,448,577
	772	14,701,988	94	1,776,087	25	461,920	891	16,939,995
	843	16,326,378	116	2,247,095	43	684,346	1,002	19,257,819
	702	12,440,618	104	1,969,614	46	771,061	852	15,181,293
	656	11,575,828	98	1,836,199	47	713,605	801	14,125,632

(*continued.*)

INCOME TAX.—SCHEDULE D.

AN ACCOUNT of the Number of Persons and the Amount of Profits charged to Income Tax under Schedule D., in Classes—*continued.*

Year ended 5th April.	£50,000 and upwards.								Total.							
	England.		Scotland.		Ireland.		United Kingdom.		England.		Scotland.		Ireland.		U	
	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	N	
		£		£		£		£		£		£		£		
1843	8	580,023			—	—	8	580,023					—	—		
1844					—	—	England only.						—	—		
1845		(*See Note.*)			—	—				(*See Note.*)			—	—		
1846	15	1,071,670	1	127,172	—	—	16	1,198,842	133,970	53,029,319	14,700	5,258,789	—	—		
1847		1,270,257		160,985	—	—		1,431,242		54,390,745		5,716,371	—	—		
1848		1,521,303		199,290	—	—		1,720,593		53,932,090		5,579,457	—	—		
1849	15	1,153,096	4	252,036	—	—	19	1,405,132	129,869	49,201,633	14,757	4,781,780	—	—		
1850	18	1,405,773	5	315,245	—	—	23	1,721,018	129,048	48,824,760	14,669	4,604,296	—	—		
1851	22	1,629,941	4	249,853	—	—	26	1,879,794	129,755	49,721,179	14,567	4,805,145	—	—		
1852	27	2,193,319	4	273,186	—	—	31	2,466,505	131,376	51,822,882	14,686	5,054,671	—	—		
1853	30	2,579,577	3	224,203	—	—	33	2,803,780	132,476	53,552,677	14,513	5,092,350	—	—		
1854	33	2,905,348	3	223,051	—	—	36	3,128,399	238,977	68,135,456	26,819	6,872,705	16,686	4,558,479		
1855	37	3,237,452	1	284,719	—	—	41	3,522,171	235,307	68,384,051	26,355	6,858,865	17,320	4,445,891		
1856	35	3,140,201	5	399,111	—	—	40	3,539,312	230,806	67,832,390	26,085	6,718,656	17,082	4,336,674		
1857	42	3,647,354	4	365,201	1	57,557	47	4,070,112	232,690	69,110,522	26,190	6,856,106	16,589	4,280,182		
1858	48	4,737,798	3	298,630	1	85,883	52	5,122,311	239,445	73,106,832	27,569	7,107,287	17,191	4,510,470		
1859	51	4,729,955	3	239,404	1	120,661	55	5,090,020	240,031	73,444,998	27,142	6,779,421	17,499	4,587,457		
1860	56	4,897,060	3	482,662	1	115,099	60	5,494,821	245,434	76,990,577	28,311	7,382,513	17,457	4,627,922		
1861	56	4,983,010	3	241,527	1	115,099	60	5,339,636	249,454	77,824,790	29,269	7,176,475	17,721	4,604,257		
1862	62	5,501,331	5	326,762	2	153,827	69	5,981,920	254,772	81,120,368	30,685	7,893,125	17,602	4,677,568		
1863	74	6,433,302	6	412,812	3	251,129	83	7,097,243	262,441	85,088,087	31,027	8,234,777	17,438	4,673,743		
1864	87	8,422,086	4	322,676	3	262,819	94	9,007,581	276,387	87,307,979	32,029	8,536,243	17,467	4,368,610		
1865	98	10,403,707	9	673,531	3	274,528	110	11,351,766	297,181	95,636,761	35,250	9,799,026	18,081	4,669,979		
1866	120	12,464,036	13	916,755	6	460,126	139	13,840,917	310,835	103,908,302	36,275	10,942,857	18,699	5,296,536		
1867	54	4,894,694	9	666,207	4	299,420	67	5,860,321	326,258	94,632,610	38,689	11,036,526	19,499	5,466,358		
1868	47	4,347 331	5	413,346	4	297,167	56	5,057,844	339,274	94,967,162	40,016	10,935,648	20,307	5,556,524		

GREAT BRITAIN.

NOTE.—Prior to the 5th April 1866 this classification includes the incomes of "Public Companies" which are now distinguished under that head. The inco
Ireland from the 5th April 1853 by Act 16 and 17 Vict. Cap. 34.
For the years ended 5th April 1843, 1844, 1845, 1847, and 1848, the number of persons and the amount of profits charged cannot be fully distinguished.

INCOME TAX—SCHEDULE D.

UNT of the GROSS AMOUNT of PROFITS ASSESSED to INCOME TAX under SCHEDULE D., in respect BLIC COMPANIES, QUARRIES, MINES, IRONWORKS, &c., for the Years ended 5th April 1867 and April 1868.

	GROSS AMOUNT OF PROFITS ASSESSED.							
	YEAR ENDED 5TH APRIL 1867.				YEAR ENDED 5TH APRIL 1868.			
	ENGLAND.	SCOTLAND.	IRELAND.	UNITED KINGDOM.	ENGLAND.	SCOTLAND.	IRELAND.	UNITED KINGDOM.
	£	£	£	£	£	£	£	£
npanies -	13,364,370	699,840	520,097	14,584,307	14,270,780	829,874	518,205	15,618,859
curities* -	—	—	—	—	1,526,790	—	—	1,526,790
- -	15,947,228	2,062,515	868,381	18,878,124	15,980,150	2,031,268	819,166	18,830,584
- - -	502,922	67,547	4,715	575,184	559,672	73,352	8,062	641,086
- - -	4,917,254	624,080	70,677	5,612,011	5,103,525	560,868	80,389	5,744,782
- -	1,790,810	607,164	161	2,398,135	1,459,809	554,152	—	2,013,961
. .	19,790	67,056	18,184	105,030	36,621	75,018	26,843	138,482
.	720,958	76,088	26,045	823,091	718,605	3,585	21,149	743,339
- -	1,922,914	139,529	88,381	2,150,824	1,771,954	143,612	75,085	1,990,651
fits † -	1,725,951	282,704	51,717	2,060,372	1,900,865	331,642	65,610	2,298,917

gn Securities" consists of Dividends from Securities other than those of Foreign Governments, and hitherto have been included in ation of Incomes.

Profits" comprises Salt Springs or Works, Alum Mines or Works, Docks, Drains and Levels, Rights of Market and Fairs, Tolls, Ferries.

INCOME TAX.

AN ACCOUNT of the NUMBER of CLAIMS for REPAYMENT in each Year from the Year 1843 to 18

Year.	Number of Claims for Repayment.	Year.	Number of Claims for Repayment.
1843	69,772	1857	176,241
1844	68,928	1858	121,182
1845	85,916	1859	104,504
1846	58,812	1860	127,317
1847	60,251	1861	129,327
1848	77,999	1862	132,365
1849	61,446	1863	134,378
1850	79,394	1864	126,529
1851	98,263	1865	113,495
1852	81,996	1866	94,827
1853	101,699	1867	90,773
1854	100,705	1868	104,720
1855	127,875	1869	112,877
1856	166,566		

INCOME TAX.

AN ACCOUNT of the NUMBER of PERSONS claiming the ALLOWANCE of £60 on INCOMES of £100 a under £200 per Annum, and the AMOUNT of INCOME *abated from the ASSESSMENTS* in resp thereof, in each Year from the Year 1863 to the Year 1867, ended 5th April 1868.

Year ended 5th April.	Number of Claimants.	Amount of Income abated from the Assessments.
		£
1864	156,305	9,249,000
1865	196,313	11,751,000
1866	216,720	12,981,000
1867	226,396	13,572,000
1868	237,935	14,262,000

EXCISE.

CEMENT of DUTIES REPEALED, EXPIRED, or REDUCED, and of DUTIES IMPOSED, in each Year since 1816.

DUTIES REPEALED, EXPIRED, OR REDUCED.	£	YEARS.	DUTIES IMPOSED OR AUGMENTED.	£
alt War Duties, 2*s.* per bushel.—Repealed -	2,792,000	1816	Hard Soap.—Increased from 2¼*d.* to 3*d.* per lb. -	230,000
cences to Retail Dealers of plain Aquavitæ only (Scotland), various rates.—Repealed -	17,000			
pirits (Ireland).—Reduced from 6*s.* 1⅓*d.* to 5*s.* 7¼*d.* per gallon - - - -	54,000			
weets or made Wines.—Reduced from 2*l.* 9*s.* to 1*l.* 12*s.* 8*d.* per barrel - - -	4,000	1817	Stone Bottles.—Increased from 2*s.* 6*d.* to 5*s.* per cwt. - - - - -	1,300
inegar.—Reduced from 15*s.* per barrel to 4*d.* per gallon - - - - -	9,000	1818	Paper (Ireland).—Engine Duty increased 2*s.* 6*d.* per cubic foot - - - -	1,300
late Glass.—Reduced from 4*l.* 18*s.* to 3*l.* per cwt. - - - - -	14,000	1819	Spirits (England).—Increased from 10*s.* 2¾*d.* to 11*s.* 8¼*d.* per gallon - - -	294,000
			Malt (Great Britain).—Increased from 2*s.* 5*d.* to 3*s.* 7¼*d.* per bushel - - - -	1,540,000
Malt in Scotland made from Bere or Bigg.—Reduced from 3*s.* 7¼*d.* to 3*s.* 1*d.* per bushel, and subsequently to 2*s.* 10*d.* - - -	4,000	1820	Malt (Ireland).—Increased from 2*s.* 4½*d.* to 3*s.* 6¾*d.* per bushel - - - - -	115,000
Malt.—Reduced from 3*s.* 7¼*d.* (Great Britain), and 3*s.* 6¾*d.* (Ireland), to 2*s.* 7*d.* per bushel -	1,429,000			
Hides and Skins, various rates.—Reduced to one half the former rates - - -	304,000			
Irish Spirits imported into England.—Reduced from 12*s.* 2½*d.* to 11*s.* 7¾*d.* per gallon - -	12,000			
Salt (England).—Reduced from 15*s.* to 2*s.* per bushel - - - - -	1,403,000	1823	Intermediate Beer.—New Duty of 5*s.* per barrel -	3,800
Spirits.—Reduced from 6*s.* 2*d.* (Scotland), and 5*s.* 7¼*d.* (Ireland), to 2*s.* 4¾*d.* per gallon -	53,000			
Flint Glass.—Duty on the manufactured article repealed, and a duty of 3*d.* per lb. imposed on the fluxed materials - - - - -	67,000	1825	Paper (Ireland).—Duties imposed on the several classes of Paper manufactured, in lieu of Engine Duty repealed - - - -	12,000
Salt (England).—The remaining duty of 2*s.* per bushel repealed - - - -	381,000		Flint Glass.—Duty of 2*l.* 16*s.* per cwt. extended to Ireland - - - - -	15,000
Licences.—Various rates.—Reduced - -	88,000		Hides and Skins (Ireland).—Duty charged on Leather by weight - - - -	16,000
Cyder (Great Britain).—Reduced from 1*l.* 10*s.* per hogshead to 2½*d.* per gallon - -	25,400	1826	Spirits (Scotland and Ireland).—Increased from 2*s.* 4¾*d.* to 2*s.* 10*d.* per gallon - -	200,000
Vinegar.—Reduced from 4*d.* to 2*d.* per gallon -	25,200			
British Spirits.—Reduced from 11*s.* 8¼*d.* to 7*s.* per gallon - - - - -	1,038,000			
Sweets.—Reduced from 1*l.* 12*s.* 8*d.* per barrel to 6*d.* per gallon - - - -	6,000			
Printed Silks, 6*d.* per yard.—Repealed - -	19,800			
Tawed Sheep and Lamb Skins, 1¼*d.* per lb.; and Kid Skins, 1*s.* per dozen.—Repealed - -	12,100			
Gilt Wire (Great Britain), 1*s.* 8*d.* per oz.; and Silver Wire, 1*s.* 2*d.* per oz.—Repealed -	7,700			
Hides and Skins, various rates.—Repealed -	396,000	1830	Spirits (England).—Increased from 7*s.* to 7*s.* 6*d.*, and (Scotland and Ireland) from 2*s.* 10*d.* to 3*s.* 4*d.* per gallon - - - -	546,000
Licences to Tanners, Curriers, &c.—Repealed -	22,000			
Beer (Great Britain), various rates.—Repealed -	3,055,000		Licences to Retailers of Beer, Cider, and Perry, 2*l.* 2*s.* - - - - -	65,000
Cyder and Perry (Great Britain), 2½*d.* per gallon.—Repealed - - - - -	25,000			
Malt in Ireland, made from Bere or Bigg.—Reduced from 2*s.* 7*d.* to 2*s.* per bushel -	8,000			

(*continued.*)

EXCISE.

A Statement of Duties Repealed, Expired, or Reduced, and of Duties Imposed, in each Year since 1816—*contin*

Years.	Duties Repealed, Expired, or Reduced.	£	Years.	Duties Imposed or Augmented.
1831	Printed Cottons (Great Britain), 3½*d.* per square yard.—Repealed	525,000		
	Licences to Calico Printers, 20*l.*—Repealed	4,000		
1832	Candles (Great Britain); viz., Tallow, 1*d.* per lb., and Wax and Spermaceti, 3½*d.* per lb.—Repealed	470,000		
	Licences to Candle Makers, 2*l.* and 5*l.*—Repealed	6,500		
	Flint Glass.—Duty on fluxed materials reduced from 3*d.* to 2¼*d.* per lb., and 6*d.* per lb. imposed on the manufactured article	—		
1833	Tiles, various rates.—Repealed	33,000		
	Soap (Great Britain).—Reduced to one half the former rates; viz., Hard to 1½*d.* per lb., and Soft to 1*d.* per lb.	593,000		
1834	Stone Bottles (Great Britain), 5*s.* per cwt.—Repealed	3,500	1834	Retail Spirit Licences.—Increased 50 per cent.
	Starch (Great Britain), 3¼*d.* per lb.—Repealed	91,000		Retail Beer Licences.—Altered
	Sweets, 6*d.* per gallon.—Repealed	2,700		
	Spirits for Consumption in Ireland.—Reduced from 3*s.* 4*d.* to 2*s.* 4*d.* per gallon	408,000		
1835	Certain Spirit Licences.—Reduced	33,000		
	Flint Glass.—Reduced from 6*d.* to 2*d.* per lb.	98,000		
1836	Stained Paper, 1¾*d.* per square yard.—Repealed	59,000	1836	Countervailing Duties on Medicated Spirits and Sweets or made Wines.—Various rates
	Licences to Stained Paper Makers, 4*l.*—Repealed	500		
	Paper.—Reduced to one uniform rate of 1½*d.* per lb.	335,000		
	Additional Duty of 50*l.* per cent. on Spirit Licences.—Repealed	142,000		
			1837	Sugar made from Beetroot.—New Duty of 1*l.* 4*s.* per cwt.
1839	Bricks (Great Britain), various rates.—Reduced	2,000		
			1840	Five per cent. additional imposed on all duties, excepting Post Horses and Spirits
				Spirits (England).—Increased from 7*s.* 6*d.* to 7*s.* 10*d.*; (Scotland), 3*s.* 4*d.* to 3*s.* 8*d.*; and (Ireland), from 2*s.* 4*d.* to 2*s.* 8*d.* per gallon
				Sugar.—The duty of 1*l.* 4*s.* per cwt. extended to Sugar made from any material
			1842	Spirits (Ireland).—Increased from 2*s.* 8*d.* to 3*s.* 8*d.* per gallon
				Licences to Malt Roasters.—New Duty of 20*l.* per annum
				Licences to Dealers in Roasted Malt.—New Duty of 10*l.* per annum
1843	Spirits (Ireland).—Reduced from 3*s.* 8*d.* to 2*s.* 8*d.* per gallon	240,000		
1844	Flint Glass.—Reduced from 2*d.* to ¾*d.* per lb.	45,000		
	Vinegar, 2*d.* per gallon, and 5 per cent. additional.—Repealed	25,000		
1845	Auctions, various rates.—Repealed	305,000	1845	Licences to Auctioneers.—Increased from 5*l.* 5*s.* to 10*l.*
	Glass, various rates.—Duty and Licence repealed	624,000		
	Sugar (British).—Reduced from 1*l.* 4*s.* per cwt., and 5 per cent. additional, to 14*s.* per cwt.	3,000		
			1846	Licences to Chemists and others using Stills (England).—New Duty of 10*s.*
			1848	Licences to Dealers in Spirits for retailing Foreign Liqueurs.—New Duty of 2*l.* 2*s.*
1850	Bricks (Great Britain), various rates.—Repealed	456,000		
	Sugar (British).—Reduced from 14*s.* to 11*s.* per cwt.	—		
1851	Sugar (British).—Reduced from 11*s.* to 10*s.* per cwt.	—	1851	Sugar used by Brewers.—New Duty of 1*s.* 4*d.* per cwt.

(contin

EXCISE.

nent of Duties Repealed, Expired, or Reduced, and of Duties Imposed, in each Year since 1816—*continued.*

Duties Repealed, Expired, or Reduced.	£	Years.	Duties Imposed or Augmented.	£
p, Soft 1*d.*, and Hard 1½*d.* per lb.—Repealed -	1,170,000	1853	Post-horse Licences (Great Britain). — Substituted for Duty; various rates, according to the number of horses and carriages kept - -	—
kney Carriages (London). — Weekly Duty educed from 10*s.* to 7*s.* (and 6*s.* if not used on unday), and Licences altered from 5*l.* per- etual to 1*l.* annual - - - - -	25,000		Spirits (Scotland). — Increased from 3*s.* 8*d.* to 4*s.* 8*d.* per gallon; and (Ireland) from 2*s.* 8*d.* to 3*s.* 4*d.* per gallon - - - -	590,000
Horse Duty and Licences repealed, and new icence Duties substituted - - - -	—	Ended 31 Mar.		
		1855	Malt, from Barley.—Increased from 2*s.* 7*d.* and 5 per cent. to 4*s.* per bushel; and from Bere or Bigg, increased from 2*s.* and 5 per cent. to 3*s.* 1*d.* per bushel - - - - -	2,450,000
			Sugar (British).—Increased from 10*s.* per cwt. to 16*s.*, 14*s.*, 12*s.*, and 11*s.*, according to quality -	—
			Sugar used by Brewers.—Increased from 1*s.* 4*d.* to 6*s.* 6*d.* per cwt. - - - -	—
			Licence to Brewers using Sugar.—New Duty of 1*l.*	450
			Spirits (Scotland).—Increased from 4*s.* 8*d.* to 6*s.* per gallon; and (Ireland) from 3*s.* 4*d.* to 4*s.* per gallon - - - - - -	450,000
ge Carriage Mileage Duty.—Reduced from 1½*d.* o 1*d.* per mile, and supplementary Licence rom 5*s.* to 1*s.* each - - - -	60,000	1856	Spirits.—Increased from 7*s.* 10*d.* (England), and 6*s.* (Scotland), to 8*s.* per gallon; and (Ireland) from 4*s.* to 6*s.* 2*d.* per gallon - - -	1,000,000
ar used by Brewers.—Reduced from 6*s.* 6*d.* o 3*s.* 9*d.* per cwt. - - - -	—		Sugar (British).—Increased from 16*s.*, 14*s.*, 12*s.*, and 11*s.* per cwt. to 1*l.* 17*s.* 6*d.*, 15*s.*, and 13*s.* 9*d.* per cwt., according to quality - -	—
			Licences to Makers of Methylated Spirit, 10*l.* 10*s.* imposed - - - - - -	105
lt War Tax (imposed in 1854).—Repealed. - ar used by Brewers.—Duty ceased - -	2,200,000 —			
		1858	Race Horses.—Transferred from Assessed Taxes	5,000
		1859	Spirits (Ireland).—Increased from 6*s.* 2*d.* to 8*s.* per gallon - - - - - -	500,000
ps (Great Britain).—Reduced from 2*d.* and 5 per cent. to 1½*d.* per lb. - - -	105,000	1861	Spirits (United Kingdom).—Increased from 8*s.* to 10*s.* per gallon - - - -	1,000,000
			Licences, Refreshment Houses, &c.—New Duty at various rates - - - -	16,000
			Licences, Game (Great Britain). — Transferred from Assessed Taxes, and rates of Duty altered	130,000
per Duty.—Repealed - - -	1,350,000	1862	Licences, Beer and Spirits.—Certain new rates imposed - - - - -	2,000
ps, 1½*d.* per lb.—Repealed - - -	250,000	1863	Licences to Brewers, various rates.—Increased -	230,000
			Licences, Victualler's Occasional.—New Duty of 5*s.* - - - - - -	2,000
age Carriages, Mileage Duty, and Licence.— Reduced on Carriages to convey not more than 8 persons, and daily Licences granted -	—	1864	Licences, Beer, &c.—Certain rates altered -	12,000
cences to sell tea, &c.—Reduced - -	25,000	1865	Licences to Hawkers, Dealers in Plate, Appraisers, House Agents, Pawnbrokers, Sellers of Playing Cards, and of Patent Medicines transferred from Stamps - - - - -	122,845
			Licences, Occasional, to sell Wine, Beer, and Tobacco.—New Duty - - -	1,000
			Sugar used in Brewing.—3*s.* 4*d.* per cwt. imposed - - - - -	6,000
			Chicory Duty imposed in 1860 and gradually increased - - - - -	13,000
lt Duty on light grain.—Reduced - -	10,000			
age Carriage Mileage Duty.—Reduced to ½*d.* a mile - - - - -	95,000			
cences to let Horses for Hire; various rates.— Reduced - - - - -	15,000			
icences to Retailers of Methylated Spirits.— Reduced from 2*l.* 2*s.* to 10*s.* - -	—	1868	Sugar, Home-made.—Various rates - -	—
			Sugar used in Brewing.—Increased from 3*s.* 4*d.* to 3*s.* 6*d.* per cwt. - - -	3,000
			Licences to keep Dogs (Great Britain).—Duty of 5*s.* imposed in lieu of Assessed Tax - -	207,000

In those cases in which no amount is stated it has been found impracticable to estimate the amount of revenue given up or imposed.

STAMPS.

A Statement of Duties Repealed, Expired, or Reduced, and of Duties Imposed, in each Year since

Years.	Duties Repealed, Expired, or Reduced.	£	Years.	Duties Imposed or Augmented.
1816	Marriage Licences, 10*s.*; Receipts for Stamp and Tax Duties (Ireland).—Repealed	—	1816	Duties on certain Legal Instruments, various rates (Ireland)
	Certain Legal Instruments, various rates (Ireland).—Reduced	—		Certain Certificates, 3*l.* and 8*l.*; Conveyances, 8*l.*; Licences to Notaries, 3*l.* and 6*l.* (Ireland)
1819	Requisitions for Permits, 2*s.* (Ireland).—Repealed	23,920		
1821	Certain Legal Instruments, various rates (Ireland).—Repealed	—	1821	Certain Duties on Law proceedings termed "Law Fund Duties," various rates (Ireland)
	Handbills, ½*d.* (Ireland).—Repealed	73		
1822	Certain "ad valorem" Duties, various rates.—Repealed or reduced	—		
	Bankers' Notes under 5*l.* (Ireland),—Reduced from 3*d.* to 1½*d.*	2,955		
	One-horse Carriages conveying passengers for hire (Great Britain).—Reduced	—		
			1823	Certain Duties on Law proceedings termed "Equity Exchequer Fund and Chancery Fund Duties" (Ireland)
1824	Duties on certain proceedings in Law and Equity, various rates.—Repealed	274,554		
	Duties on certain proceedings in the Court of Admiralty, the Ecclesiastical Courts, and the Court of Delegates (Ireland), various rates.—Repealed	—		
	Civil Bill proceedings (Ireland), various rates.—Repealed	—		
1825	Revenue Bonds (Great Britain), 20*s.*; and (Ireland), 10*s.*—Reduced to 5*s.*	65,740		
	Debentures on Certificates entitling to Drawbacks (Great Britain).—Reduced	1,980		
	Debentures on Certificates entitling to Drawbacks (Ireland).—Reduced from 3*l.* 15*s.* and 1*l.* 10*s.* to 5*s.*	—		
	Lace Licences, 3*l.* 3*s.* and 5*s.* (Great Britain).—Repealed	1,000		
	Conveyance on the Sale or Mortgage of Property in Ships.—Repealed	—		
	Duties on all proceedings in Bankruptcy, various rates (Great Britain).—Repealed	—		
	Supplements to Newspapers (Great Britain).—Reduced from 4*d.* to 2*d.*	—		
1826	Bankers' Small Notes, 5*d.* and 10*d.* (England).—Expired	59,100		
	Additional Duties on Plate Licences, 2*l.* 6*d.* and 5*l.* 15*s.* (Great Britain).—Expired	7,300		
	Duties on all proceedings relating to Insolvent Debtors, various rates (Great Britain).—Repealed	—		
1827	Indentures of Seamen's Apprentices and Seamen's Articles (Great Britain).—Reduced from 1*l.* and 1*l.* 15*s.* to 2*s.*	—		
	Seamen's Articles (Ireland).—Reduced from 1*l.* to 2*s.*	—		
	Lottery Stamps (Great Britain).—Expired	2,300		
1828	Playing Cards (Great Britain), 2*s.* 6*d.*, and (Ireland), 2*s.*—Reduced to 1*s.*	13,301	1828	Dice (Ireland).—Increased from 15*s.* to 1*l.* per pair
	Protests of Bills of Exchange or Promissory Notes (Ireland).—Reduced from 5*s.*, 6*s.*, and 10*s.* to 2*s.*, 3*s.*, 5*s.*, and 10*s.*	2,370		Licences to makers of Cards and Dice, 5*s.*

(continued.)

STAMPS.

Statement of Duties Repealed, Expired, or Reduced, and of Duties Imposed, in each Year since 1816—*continued.*

	Duties Repealed, Expired, or Reduced.	£	Years.	Duties Imposed or Augmented.	£
			1831	Hackney Carriage Licences (London).—Increased from 3*l.* 10*s.* to 5*l.* - - - -	210
	Bonds given by persons letting horses for hire, 10*s.* (Great Britain).—Repealed - -	1,134	1832	Stage Carriage Licences (Great Britain).—Increased from 10*s.* to 5*l.* - - -	20,700
	Certain "Law Fund Duties," various rates (Ireland).—Expired - - - -	6,028		Post-horse Licences (Great Britain).—Increased from 5*s.* to 7*s.* 6*d.* - - - -	850
	Admission into Corporations (Ireland).—Reduced from 3*l.* to 1*l.* - - - - -	—			
3	Receipts for Sums under 5*l.* (Great Britain), 2*d.*, and (Ireland), 1¾*d.*—Repealed - -	29,980			
	Pamphlets (Great Britain), 3*s.*, and (Ireland), 2*s.*—Repealed - - - - -	1,020			
	Advertisements (Great Britain).—Reduced from 3*s.* 6*d.* to 1*s.* 6*d.* - - - -	88,800			
	Advertisements (Ireland).—Reduced from 2*s.* 6*d.* to 1*s.* - - - - - -	7,000			
	Insurances on Agricultural Produce, &c. (Great Britain), 3*s.* per cent.—Repealed - -	30,000			
	Insurances on Agricultural Produce, &c. (Ireland), 2*s.* 6*d.* per cent.—Repealed - -	—			
	Marine Insurances on Foreign Voyages, various rates.—Reduced - - - -	—			
	Applications and Affidavits for granting Presentments (Ireland), 2*s.*, 3*s.*, 4*s.*, 5*s.*, and 6*s.*—Repealed - - - - - -	—			
34	Almanacks (Great Britain), 1*s.* 3*d.*—Repealed -	27,700	1834	Certain Affidavits and Certificates under the Act for the Abolition of Fines and Recoveries, 2*s.* and 6*s.* 6*d.* (Ireland).—Imposed - -	—
	Almanacks (Ireland), 9*d.* and 7*s.* 6*d.*; Directories (Ireland), 6*d.*; and Affidavits to qualify as Voters (Ireland), 2*s.*—Repealed - -	1,004			
	Certain "Law Fund Duties," various rates (Ireland).—Expired - - - -	2,500			
835	Life Insurances for sums not exceeding 100*l.* (Great Britain), 20*s.*, and (Ireland), 10*s.*—Reduced to 2*s.* 6*d.* and 5*s.*, according to amount of Insurance - - - -	—			
	Transfers of the East India Company's Territorial Debt, when made in England.—Reduced to 30*s.*	—			
	Letters of Attorney for voting at Election of East India Directors, 1*l.*—Repealed - -	—			
	Certain Admissions to Inns of Court (Great Britain), 25*l.*—Repealed - - -	—			
	Seamen's Agreements for Wages and Indentures of Apprenticeship (Ireland), 2*s.*—Repealed -	—			
	Appointment of Sub-Sheriff (Ireland), 1*l.*—Repealed - - - - - -	—			
	Duties payable on certain proceedings in Equity (Ireland).—Reduced - - -	—			
	Arbitration Deeds, Bonds, &c. (Ireland), 1*l.*—Repealed - - - -	—			
1836	Race-horses (Great Britain), 2*l.* 2*s.*—Repealed -	1,170			
	Newspapers and Supplements (Great Britain), 4*d.* and 2*d.*—Reduced to ½*d.*, 1*d.*, 1½*d.*, and 2*d.*, according to size - - - -	293,630			
	Certain Legal Instruments and Advertisements relating to Bankruptcy (Ireland).—Repealed -	—			
	Newspapers (Ireland).—Reduced from 1¾*d.* to 1*d.*	15,370			
	Bonds given by Printers of Newspapers (Ireland), 1*l.*—Repealed - - - - -	—			
1838	Freemen's Admissions (Great Britain), 1*l.*—Repealed - - - - -	—	1838	Licences to Drivers, Conductors, and Watermen of Metropolitan Carriages (London), 5*s.* -	1,733
1839	Mileage duty on Stage Carriages (Great Britain), various rates.—Reduced - - -	56,308			
1840	Freemen's Admissions (Ireland), 3*l.* and 1*l.*—Repealed - - - - - -	—			
	Certain "Law Fund Duties" (Ireland), 2*s.* and 4*s.*—Expired - - - -	5,000			

(*continued.*)

STAMPS.

A Statement of Duties Repealed, Expired, or Reduced, and of Duties Imposed, in each Year since 1816—*continued.*

Years.	Duties Repealed, Expired, or Reduced.	£	Years.	Duties Imposed or Augmented.	£
1841	Affidavits in Courts of Law or Equity, &c. (Great Britain), 2*s.* 6*d.*—Repealed	—			
1842	Stage Carriage Licences (Great Britain), reduced from 5*l.* to 3*l.* 3*s.*	6,475	1842	Supplementary Stage Carriage Licences (Great Britain).—Increased from 1*s.* to 5*s.*	1,82
	Mileage duty on Stage Carriages and Railway Passengers repealed, and one uniform duty of 1½*d.* per mile granted in lieu on Stage Carriages, and a duty of 5*l.* per cent. on Railway fares (Great Britain)	71,304		Stamp Duties in Ireland assimilated to those payable in Great Britain.—Increased	121,74
	Bills of Lading (Great Britain), reduced from 3*s.* to 6*d.*	10,643		Pawnbrokers' Licences (Ireland), 7*l.* 10*s.* and 15*l.* —Imposed	4,59
	Charterparties (Great Britain), reduced from 35*s.* to 5*s.*	—		Licence to keep a Lunatic Asylum (Ireland), 10*s.* —Imposed	—
	Duties on certain Ecclesiastical preferments repealed, and others granted (Great Britain)	—			
1843	The foregoing alteration of Duties on Ecclesiastical preferments extended to cases not before specified (Great Britain)	—	1843	Certificates of Registration of Designs (Ireland), 5*l.*—Imposed	—
	Marriage Licence Bonds (Ireland), 1*l.*—Repealed	—			
	Certain Legal Instruments relating to Leases (Ireland), 1*l.* 15*s.*—Repealed	—			
1844	Customs and Excise Bonds for obtaining Drawbacks, 5*s.*—Repealed	—			
	Marine Insurances (Great Britain), various rates. —Reduced	101,959			
	Marine Insurances (Ireland), various rates.—Reduced	—			
	Agreements under hand, containing not more than 1,080 words (Great Britain).—Reduced from 20*s.* to 2*s.* 6*d.*	—			
	Certain Proxies relating to Joint Stock Companies.—Reduced from 30*s.* to 2*s.* 6*d.*	—			
	Duty on Railway Fares not exceeding 1*d.* per mile, 5*l.* per cent. (Great Britain).—Repealed	—			
1845	Copies or Extracts from Memorials, &c. (Ireland). —Reduced from 5*s.* to 3*s.*	—	1845	Appraisers' Licences (Great Britain).—Increased from 10*s.* to 2*l.*	4,72
	Certain "Law Fund Duties" (Ireland), various rates.—Reduced	—		Appraisers' Licences (Ireland).—Increased from 10*s.* to 2*l.*	—
				Certain legal instruments issued from the Registry Office (Ireland), 10*s.*—Imposed	—
1846	Admissions into Corporations in Scotland.—Reduced from 1*l.* and 3*l.* to 5*s.*	—			
	Certain Bonds, 1*l.* 15*s.*, and certain Warrants, 1*l.* and 1*l.* 10*s.* (Ireland).—Repealed	—			
	Certain Leases (Ireland).—Reduced from 5*s.*, 10*s.*, and 15*s.* to 1*s.*	—			
1850	Agreements, Bonds, Conveyances, and other legal instruments.—Reduced	520,000	1850	Certain Duties termed "Registration Fund Duties" (Ireland)	4,30
				Certain Duties termed "Law Fund Duties" (Ireland)	—
			1851	Certain Duties termed "Civil Bill Fund" (Ireland)	18,00
1853	Supplements to Newspapers.—Reduced	24,000	1853	Legacy Duty on Succession to Real Property imposed at various rates	Ultima 2,000,0
	Attorneys' Certificates, various rates.—Reduced	50,000			
	Policies of Life Insurance, various rates.—Reduced	23,000			
	Receipts, various rates.—Reduced to one uniform rate of 1*d.* upon every sum amounting to 2*l.* or upwards, and extended to Drafts or Orders on Demand	—			
	Advertisements (Great Britain), 1*s.* 6*d.*, and (Ireland), 1*s.*—Repealed	180,000			
Ended 31 Mar. 1855	Bills of Exchange, various rates.—Reduced, and extended to Foreign Bills	160,000	Ended 31 Mar. 1855	Admiralty Court Fee Stamps, various rates	5,0

(*continued.*)

STAMPS.

Statement of Duties Repealed, Expired, or Reduced, and of Duties Imposed, in each Year since 1816—*continued.*

Duties Repealed, Expired, or Reduced.	£	Years ended 31 Mar.	Duties Imposed or Augmented.	£
Stamp Duties on Newspapers repealed, except for transmission by post - - -	300,000			
		1859	Drafts, 1*d.*—Extended to all Cheques - -	140,000
			Probate and Divorce Court Stamps, various rates	60,000
		1860	Probates and Letters of Administration.—Graduated Duty extended - - - -	—
		1861	Various alterations and imposition of new Duties	172,000
		1862	Leases of Furnished Houses, 2*s.* 6*d.* - -	5,000
			Licences to let do., 2*l.* - -	5,000
			Registrars of District Probate Courts, Stamps in lieu of Fees, various rates - - -	50,000
Cards.—Duty reduced from 1*s.* to 3*d.* per pack -	10,100	1863	Foreign Bonds and Securities, same Duty imposed as on other Bonds - - - -	20,500
Licence to Hawkers trading with one Horse.—Reduced from 8*l.* to 4*l.* - - - -	—		Land Registry Fee Stamps (England), various rates - - - - -	100
Licences to Hawkers, Dealers in Plate, Appraisers, House Agents, Pawnbrokers, Sellers of Playing Cards and of Patent Medicines transferred to the Excise - - - - -	122,845	1865	Registration of Deeds, Fee Stamps (Ireland), various rates - - - -	11,000
Fire Insurance Duty on Stock in Trade.—Reduced from 3*s.* to 1*s.* 6*d.* per cent. - - -	255,000			
Probates and Letters of Administration where the effects do not exceed 100*l.*, exempted from Duty - - - - -	5,000			
Fire Policies.—Reduced to 1*d.* - - -	18,000	1866	Record of Title Fee Stamps (Ireland), various rates - - - - -	50
Fire Insurance Duty.—Reduced to an uniform rate of 1*s.* 6*d.* per cent. - - -	520,000			
Conveyances, Appraisements, Awards, and certain other Instruments.—Duties altered and reduced	—			
		1867	Companies Registration Fee Stamps, various rates	7,000
			Admiralty Court Fee Stamps.—Extended to Ireland - - - - -	500
Marine Insurances.—Reduced to an uniform rate of 3*d.* per cent. on Policies for Voyages, and to 3*d.* and 6*d.* on Time Policies - -	400,000	1868	Common Law Court Fee Stamps.—Produce included in General Stamps Revenue - -	91,000
			Chancery Court Fee Stamps (Ireland), various rates - - - - -	15,000
		1869	Copyhold, Inclosure, and Tithe Commission Fee Stamps, various rates - - - -	1,000
			Public Record Fee Stamps (England), various rates - - - - -	5,000

Note.—In those cases in which no amount is stated it has been found impracticable to estimate the amount of Revenue given up or imposed.

ASSESSED TAXES.

A STATEMENT of TAXES REPEALED, EXPIRED, or REDUCED, and of TAXES IMPOSED, in each Year since 18

YEARS.	TAXES REPEALED, EXPIRED, OR REDUCED.	£	YEARS.	TAXES IMPOSED OR AUGMENTED.
1816	Horses used in Husbandry (Great Britain), various rates.—Reduced	204,223		
	Servants (Great Britain), Labourers in Husbandry.—Repealed	5,603		
	Horses used in Husbandry, &c. (Great Britain), various rates.—Repealed	60,844		
	Houses (Ireland), various rates.—Reduced	19,845		
	Hearths (Ireland), various rates.—Reduced	15,835		
	Carriages, Servants, and Horses kept for Hire (Ireland), various rates.—Reduced	861		
	Jaunting Cars (Ireland), various rates.—Reduced	5,693		
1817	Houses and Windows (Great Britain). Tenements employed solely for the purposes of trade, or as warehouses; various rates.—Reduced	31,631		
1818	Carriages (Great Britain), four-wheeled carriages; various rates.—Reduced	504		
1819	Servants (Great Britain), under gamekeepers, &c.—Reduced	192		
	Horses (Great Britain); butchers' horses, and horses under 13 hands high, &c., various rates.—Reduced	7,515		
	Servants (Great Britain), certain apprentices, &c.—Repealed	13,069		
	Horses (Great Britain), mares kept for the sole purpose of breeding, various rates according to the number kept.—Repealed	3,455		
	Windows, Carriages, Servants, Horses, and Dogs (Ireland).—Reduced	171,420		
1822	Horses used in Husbandry (Great Britain)—Repealed	451,304		
	Hearth Money (Ireland).—Repealed	38,000		
	Windows (Ireland).—Repealed	200,000		
1823	Houses and Windows (Great Britain), Reduced to half the former rates	1,223,343		
	Houses and Windows (Great Britain), duties on windows in shops, &c.—Repealed	37,721		
	Servants (Great Britain).—Reduced to half the former rates	303,460		
	Servants (Ireland).—Repealed	36,000		
	Carriages (Great Britain).—Reduced to half the former rates	277,233		
	Carriages (Ireland).—Repealed	58,000		
	Horses (Great Britain).—Reduced to half the former rates	378,306		
	Horses (Ireland).—Repealed	56,000		
	Dogs (Ireland).—Repealed	9,500		
	Composition (Ireland).—Repealed	3,300		
	Coach Masters (Ireland).—Repealed	280		
1824	Dogs kept by small farmers for the care of sheep (Great Britain).—Repealed	6,599		
	Houses and Windows (Great Britain). Offices and counting-houses.—Repealed	2,880		
	Servants (Great Britain), occasional porters, &c.—Repealed	2,456		

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ASSESSED TAXES.

Statement of Taxes Repealed, Expired, or Reduced, and of Taxes Imposed, in each Year since 1816—*continued.*

Taxes Repealed, Expired, or Reduced.	£	Years.	Taxes Imposed or Augmented.	£
Horses (Great Britain). Certain farmers' horses, &c.—Reduced	10,882			
Houses and Windows (Great Britain). Dwelling-houses under 10*l.* per annum rent, and windows in all houses containing not more than seven.—Repealed	219,082			
Servants (Great Britain). Occasional waiters in taverns, &c.—Repealed	6,243			
Carriages (Great Britain). Taxed carts and four-wheeled carriages drawn by ponies.—Repealed	25,475			
Horses (Great Britain). Mules carrying ore, &c.—Repealed	5,480			
Carriages (Great Britain). Certain four-wheeled carriages.—Reduced	10,500			
Carriages (Great Britain). Certain carriages with less than four wheels.—Repealed	1,393			
Horses used by Common Carriers (Great Britain).—Reduced	212			
Servants (Great Britain). Employers' sons under the age of 21.—Repealed	1,167			
Horses (Great Britain). Horses used by licensed persons for hire in carriages drawn by one horse only.—Repealed	2,940	1831	Licences to deal in Game (Great Britain), 2*l.* per annum.—Imposed	1,170
Carriages (Great Britain). Certain carriages with less than four wheels; various rates.—Reduced	24,321			
Servants (Great Britain). Male persons employed as shopmen under 15 years of age, &c.—Repealed	2,703			
Stage Coaches (Great Britain). 10*l.* 10*s.* per annum.—Repealed	15,856			
Servants (Great Britain). Travellers, clerks, book-keepers, stewards, bailiffs, &c.—Repealed	118,287			
Houses (Great Britain). Duties reduced on inhabited dwelling houses rented at from 10*l.* to 18*l.* per annum	258,240			
Carriages (Great Britain). Certain carriages with less than four wheels.—Repealed	20,847			
Houses and Windows (Great Britain). Duties on inhabited houses under 3 & 4 W. 4. c. 39., and on windows in certain farmhouses; various rates.—Repealed	1,183,799			
Servants (Great Britain). Certain male servants under 18 years of age.—Repealed	19,296			
Horses ridden by Bailiffs, &c., and certain Husbandry horses, &c.—Repealed	16,320			
Dogs used in the care of sheep or cattle.—Repealed	2,880			
		1836	Race-horses (Great Britain).—Altered from 1*l.* 8*s.* 9*d.* to 3*l.* 10*s.* per annum	2,394
Carriages kept to be let for hire with horses.—Reduced	13,959	1840	10 per cent. additional on Assessed Taxes (Great Britain)	311,447
Windows; various rates.—Repealed	1,878,800	1851	Inhabited Houses (Great Britain), 6*d.* and 9*d.* in the pound per annum.—Imposed	600,000
Servants, Horses, and Carriages; various rates.—Reduced	290,000			
Race Horses.—Transferred to Excise	5,000			
Game Certificates.—Transferred to the Excise	140,000			
Dogs.—Reduced from 12*s.* to 7*s.*	105,000			
Dogs.—Transferred to the Excise	150,000			

LAND TAX.

Land Tax on Personal Estates (Great Britain). 4*s.* in the pound.—Repealed	5,214			

INCOME TAX.

A STATEMENT of DUTIES REPEALED, EXPIRED, or REDUCED, and of DUTIES IMPOSED, in each Year since 1

YEARS.	DUTIES REPEALED, EXPIRED, OR REDUCED.	£
	Income Tax (Great Britain):	
1816	2*s.* in the pound, or 10 per cent., on incomes derived from real property, and on incomes of 150*l.* and upwards derived from trades or professions.—Various rates on incomes from 50*l.* to 150*l.* derived the latter source -	14,318,573
Ended 31Mar.	Income Tax (United Kingdom):	
1858	7*d.* in the pound on incomes of 150*l.* and upwards, and 5*d.* from 100*l.* to 150*l.*	9,125,000
1859	5*d.* in the pound on incomes of 100*l.* and upwards - - - -	2,100,000
1862	9*d.* in the pound on incomes of 150*l.* and upwards, and 6*d.* from 100*l.* to 150*l.* - -	1,060,000
1864	7*d.* in the pound on incomes of 100*l.* and upwards, but an abatement of the duty on 60*l.* allowed on incomes under 200*l.* - -	2,750,000
1865	6*d.* in the pound on incomes of 100*l.* and upwards, abatement allowed as above -	1,230,000
1866	4*d.* in the pound on incomes of 100*l.* and upwards, abatement allowed as above -	2,600,000

YEARS.	DUTIES IMPOSED OR AUGMENTED.	
	Income Tax (Great Britain):	
1842	7*d.* in the pound on incomes of 150*l.* and upwards - - - - - -	5,10
	Income Tax (United Kingdom):	
1853	7*d.* in the pound on incomes of 150*l.* and upwards, and 5*d.* from 100*l.* to 150*l.* - -	75
Ended 31Mar. 1855	1*s.* 2*d.* in the pound on incomes of 150*l.* and upwards, and 10*d.* from 100*l.* to 150*l.* -	6,61
1856	1*s.* 4*d.* in the pound on incomes of 150*l.* and upwards, and 11½*d.* from 100*l.* to 150*l.* -	2,00
1860	9*d.* in the pound on incomes of 150*l.* and upwards, and 6½*d.* from 100*l.* to 150*l.* -	4,34
1861	10*d.* in the pound on incomes of 150*l.* and upwards, and 7*d.* from 100*l.* to 150*l.* - -	1,06
1868	5*d.* in the pound on incomes of 100*l.* and upwards, but an abatement of the duty on 60*l.* allowed on incomes under 200*l.* - -	1,45
1869	6*d.* in the pound on incomes of 100*l.* and upwards, abatement allowed as above -	1,45

INLAND REVENUE.

BSTRACT of DUTIES REPEALED, EXPIRED, or REDUCED, and of DUTIES IMPOSED or AUGMENTED, in each Year since 1816.

RS.	NET AMOUNT OF DUTIES REPEALED, EXPIRED, OR REDUCED.					YEARS.	NET AMOUNT OF DUTIES IMPOSED OR AUGMENTED.				
	EXCISE.	STAMPS.	ASSESSED TAXES.	INCOME TAX.	TOTAL.		EXCISE.	STAMPS.	ASSESSED TAXES.	INCOME TAX.	TOTAL.
	£	£	£	£	£		£	£	£	£	£
6	2,863,000		312,904	14,318,573	17,494,477	1816	230,000	400			230,400
7	4,000		31,631		35,631	1817	1,300				1,300
8	9,000		504		9,504	1818	1,300				1,300
9	14,000	23,920	195,651		233,571	1819	1,834,000				1,834,000
20	4,000				4,000	1820	115,000				115,000
21		73			73	1821		42,642			42,642
22	1,745,000	2,955	689,304		2,437,259						
23	1,456,000		2,383,143		3,839,143	1823	3,800	14,796			18,596
24		274,554	11,935		286,489						
25	536,000	68,720	267,162		871,882	1825	43,000				43,000
26	1,134,200	66,400			1,200,600	1826	200,000				200,000
27		2,300			2,300						
28		15,671			15,671	1828		Cannot be estimated.			
30	3,506,000		13,272		3,519,272	1830	611,000				611,000
31	529,000		2,940		531,940	1831		210	1,170		1,380
32	476,500	7,162	42,880		526,542	1832		21,550			21,550
33	626,000	156,800	402,588		1,185,388						
34	505,200	31,204	1,222,295		1,758,699	1834	181,000				181,000
35	131,000				131,000						
36	536,500	310,170			846,670	1836	800		2,394		3,194
						1837	100				100
38		Cannot be estimated.				1838		1,733			1,733
39	2,000	56,308			58,308						
40		5,000	13,959		18,959	1840	784,000		311,447		1,095,447
42		88,422			88,422	1842	241,000	128,167		5,100,000	5,469,167
43	240,000				240,000	1843		Cannot be estimated.			
44	70,000	101,959			171,959						
45	932,000				932,000	1845	19,000	4,720			23,720
46		Cannot be estimated.				1846	120				120
						1848	84				84
50	456,000	520,000			976,000	1850		4,300			4,300
51			1,878,800		1,878,800	1851	150	18,000	600,000		618,150
53	1,195,000	277,000			1,472,000	1853	590,000	2,000,000		750,000	3,340,000
ded Mar.						Ended 31Mar.					
55		160,000	290,000		450,000	1855	2,900,450	5,000		6,614,000	9,519,450
56	60,000	300,000			360,000	1856	1,000,105			2,000,000	3,000,105
57	2,200,000				2,200,000						
58			5,000	9,125,000	9,130,000	1858	5,000				5,000
59				2,100,000	2,100,000	1859	500,000	200,000			700,000
						1860				4,340,000	4,340,000
61	105,000		140,000		245,000	1861	1,146,000	172,000		1,060,000	2,378,000
62	1,350,000			1,060,000	2,410,000	1862	2,000	60,000			62,000
63	250,000	10,100			260,100	1863	232,000	20,600			252,600
64				2,750,000	2,750,000	1864	12,000				12,000
65	25,000	382,845		1,230,000	1,637,845	1865	142,845	11,000			153,845
66	10,000	538,000		2,600,000	3,148,000	1866		50			50
67	110,000				110,000	1867		7,500			7,500
68		400,000	105,000		505,000	1868	210,000	106,000		1,450,000	1,766,000
69			150,000		150,000	1869		6,000		1,450,000	1,456,000
	21,080,400	3,799,563	8,158,968	33,183,573	66,222,504		11,006,054	2,824,668	915,011	22,764,000	37,509,733

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Session 1870.
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1870

REPORT OF THE COMMITTEE

ON THE

HIGHER EDUCATION OF NAVAL OFFICERS,

WITH THE

MINUTES OF EVIDENCE AND APPENDIX.

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
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Instructions for the guidance of the Committee on the Higher Education of Naval Officers.

Admiralty, 28th January, 1870.

SIR,

My Lords Commissioners of the Admiralty, having recently inspected the Naval College at Portsmouth, and having referred to the reports which have from time to time been made as to the education there imparted to Naval Officers, and as to the results of that education, are of opinion that the time has come when a more thorough examination might be with advantage made, by a Committee (not composed exclusively of officers under their orders) to whom it might be referred to enquire and report what facilities for study should be allowed to, and what examinations should be passed by, officers of different ranks, and belonging to those branches of the service from which admissions to the College are now made.

The College is now available for the following description of study :—

1st. A limited number of half-pay naval officers of the rank of Captain, Commander, and Lieutenant, are admitted for twelve months' study in mathematics and steam.

2nd. Lieutenants qualifying for Gunnery Officers are admitted for six months' study after passing the practical course in the "Excellent."

3rd. Engineers are admitted for twelve months' general study.

4th. Candidates for the office of Naval Instructor are admitted for five months' study.

5th. Marine officers selected for the artillery, for twelve months.

6th. A limited number of subordinate officers are admitted for not more than three months' study before passing for the rank of Lieutenant.

Some of the above officers are required to reside, and after some of the courses of study, examinations take place, and certificates are granted.

The subjects therefore that would be referred to the Committee for their consideration would be—

1st. Are sufficient facilities for study given to officers of these branches of the service, and are they afforded at such a period in an officer's service when such study is most beneficial ?

In dealing with this question, the Committee will bear in mind that the question of the abolition of the separate navigating class has been frequently urged on their Lordships, and their report should provide for the due study of navigation, either under the present system, or under one in which navigating duties would be allotted to officers in the same manner as gunnery duties.

2nd. By what examinations should the result of such study be tested, and what advantages should be obtained by officers who succeed in these examinations ?

3rd. Is it desirable to limit the place of study to the College at Portsmouth ? In what cases should officers be allowed or required to reside in a College ? Should the public buildings devoted to this purpose be used only as places for examination, lectures, library ?

On this head the Committee will take into their consideration whether the vacant buildings at Greenwich could be utilized for the purposes of education.

4th. Is it desirable that facilities should be given to young officers to study at Cambridge, if the University would admit them for a limited number of terms?

The Committee will be empowered to take evidence, and to report from time to time the result of their labours.

It will be composed of the following members :—

Yourself as PRESIDENT.
The Rev. A. BARRY, D.D.
The DIRECTOR OF EDUCATION.
Captain RICHARDS, R.N.,
Hydrographer of the Navy.
Captain HOOD, R.N.,
Director of Naval Ordnance.
S. P. BUTLER, Esq.,

With Mr. SAINTHILL, to act as Secretary.

And I am to request that you will communicate with these gentlemen as to the time of meeting in the Committee Rooms of this office.

I am, Sir,

Your obedient servant,

(Signed) VERNON LUSHINGTON.

To Rear-Admiral
Charles F. A. Shadwell, C.B.

REPORT

OF

COMMITTEE ON THE HIGHER EDUCATION OF NAVAL OFFICERS.

1. *Outline of Proceedings.*

In pursuance of the instructions of the Lords Commissioners of the Admiralty, ıveyed in their Secretary's letter dated 28th January, 1870, the Committee pointed to enquire into the "Higher education of naval officers" have held twenty-one ɛetings between the 10th day of February, and 29th day of June, 1870, and have ɟamined personally sixteen witnesses.

Witnesses examined.

The list included the Captain Superintendent and three of the principal members of e instructional staff of the Royal Naval College at Portsmouth, several naval officers of rious ranks, the Assistant Adjutant-General of the Royal Marines, and the Chief ɔnstructor of the Navy.

Opinions obtained by means of written questions, p. 71.

They also, by aid of a printed circular, containing several questions, freely distributed ıong naval officers, have endeavoured to collect the opinions of the profession on matters nnected with their enquiry, and have been favoured in reply with answers from fifty-six .val officers of various ranks and positions, on several of the points referred to them.

Returns from Royal Naval College, pages 113-4.

They have likewise had before them various returns from the Royal Naval College, ustrative of the practical working of that establishment, and have considered reports bmitted to them relative to the educational system pursued in the United States, French, d Russian Naval Services.

Education in Foreign Navies.

Before proceeding to discuss seriatim the several matters to which their attention as directed by their instructions, or to pronounce any opinion on other points which have cidentally suggested themselves, they deem it right briefly to advert in the first instance the general system of naval education followed by the principal Maritime Powers, the nited States, France, and Russia, and to contrast them with that adopted in Her [ajesty's Naval Service.

P. 119-125.

2. *United States' Navy.*

Age of Admission. Nomination.

In the United States' Navy candidates for admission into the naval service must be ɛtween the ages of 14 and 18 when examined for admission; they are nominated by ıe members of the House of Representatives (one by each) from among actual residents ' the district or territory for which they sit. Eleven nominations are reserved for the resident of the United States.*

Examinations on entry.

Candidates have to undergo a medical and also an educational test examination, ıe latter consisting of—

Reading.	Arithmetic.
Writing from dictation.	Geography.
Spelling, both orally and from dictation.	English grammar.

Instruction at the Naval Academy.

If they pass successfully they are received as Midshipmen at the Naval Academy at ınnapolis, where they remain for four years under instruction. The course embraces he following subjects :—

Mathematics.	Steam.
Navigation.	French.
Astronomy.	Spanish.
Surveying.	Drawing.
Seamanship.	Ethics and English studies.
Naval tactics.	Maritime and international law, &c., &c.
Naval architecture.	

* On the 1st October, 1869, the total number of pupils at the Naval Academy amounted to 253.

Examinations are held annually; rejected students cannot be continued at t Academy, or in the service, except on the recommendation of the Academic Board.

Sea-going cruizers.

During the summer months the students are sent to sea in sea-going cruizers f instruction in seamanship and navigation.

On final discharge from the Academy, on the termination of their fourth year course of instruction, the students, being then of ages varying from 18 to 22, commenc their regular duties as officers in the Navy.

No further instruction after leaving the Academy.

The United States' Government affords no further direct means of professiona instruction to adult naval officers, after completing the course at the Academy.

Examinations before promotion.

All officers have to undergo examinations on professional matters, seamanshi gunnery, &c., as also a medical survey before promotion to each rank. Promotion, sav in very exceptional instances, is strictly by seniority.

3. *Imperial French Navy.*

Admission to Naval School, Q. 1120.

In the Imperial Navy of France, students are admitted to the Imperial Nava School on board the training ship "Borda," at Brest, after a competitive examinatio held every year. All youths of respectable parentage, who are native French subjects are eligible for the competition if they can pass the medical examination. They mus be not less than 14 nor more than 17 years of age, on the 1st January of the year i which they compete: the examinations are held at certain centres, large towns both inland and maritime, Paris, Lyons, Cherbourg, Brest, Toulon, &c., candidates presenting themselves at that centre which may be nearest to their own homes, or to the College a which they have been educated. The examination is partly written and partly oral, and consists of:—

Entrance examination.

English.	Arithmetic.
French.	Algebra.
Latin.	Trigonometry.
History.	Geometry.
Geography.	

At the conclusion of the examinations, the examiners return to Paris, where Committee presided over by a naval officer of high grade, selects the prescribed numbe from among the candidates in order of merit.

Assistance to poor students.

A limited number of exhibitions to defray either wholly, or in part, the expenses o admission fees, and outfits, are granted by the State to assist students who are in poo circumstances.

Instruction in training ship.

The examinations take place early in July, the selected candidates join the training ship "Borda," at Brest, in October, and are under training for two years. The subject of instruction are—

1. General (literary).
2. Special (scientific).
3. Professional.

Examinations are held at the end of every year, those who fail to make satisfactor progress are dismissed.

Sea-going training ship.

At the end of the second year those who pass successfully are sent into the "Jea Bart," a sea-going training-ship. The course of instruction in her is strictly practica and the cruize lasts about a year; on their return an examination is held, whic determines the future relative rank of the young officers. The examination embrace the following subjects:—

Naval Architecture.	Literature.
Steam.	English.
Seamanship.	International, Maritime, and Naval Law.
Gunnery.	
Navigation and Surveying.	Hygiene.

Admission from l'Ecole Polytechnique.

A certain number of pupils (not exceeding six in a year on the average) are als admitted from time to time direct into the Service from "L'Ecole Polytechnique," on th nomination of the Minister of Marine: they pass at once into the sea-going training-shi without passing through the Naval School on board the "Borda," at Brest; they ar in other respects on precisely the same footing as the other students.

The ages of the young gentlemen on entry into the French Navy after leaving th sea-going training-ship is then from 17½ to 20½. They receive no further instructio

are there any further examinations for promotion. French ships do not carry any s of officers analogous to Naval Instructors.

No further instruction examinatio

4. *Imperial Russian Navy*

Candidates for admission into the Imperial Russian Navy must be sons of hereditary lemen, of staff or superior officers, civil or military, or of hereditary honourable citizens. y are admitted on presentation of petitions by their parents or guardians, and must be under 15 nor over 18 years of age. They undergo a medical examination before ry. If they wish it, they are allowed to go to sea on a trial cruize before entering Naval School, that they may themselves test their suitability for a naval career: y candidates are allowed yearly to undergo such trial cruizes, two of which are allowed ach candidate.

Admission.

Trial cruize

On the satisfactory termination of the cruizes, the candidates, if medically passed, lergo the examinations prescribed for entering the Naval School.

Entrance examinatio

The examination is held annually in September, and embraces the following jects :—

Religion.	History.
Russian Language.	Mathematics.
Geography.	French.

The course of instruction lasts for four years. All the expenses of education are rayed by the Government, who also supply books, &c. On completion of the course the Naval School the students undergo a final examination, comprising the following jects :—

Expenses defrayed by Governmen Examinatio leaving Na School.

Religion.	Gunnery.
Navigation and Pilotage.	Naval Surveying.
Astronomy.	Steam.
Seamanship.	Theory of Shipbuilding.
Naval History.	Naval Architecture.
Steam Evolutions.	Fortification.
Jurisprudence.	Military and Naval Law.
International and Maritime Law.	Russian and French Languages.

After passing this examination, the students, being then aged from 19 to 23, become Gardes Marins" or Naval Cadets, and before they become eligible for promotion to the rank of Midshipman, they serve afloat for two years in special training ships ployed on distant cruizes. After this they are subjected to a final examination in manship, and then commence their duties as officers in the regular service.

Become Ga Marins.

Two years training shi

Examinatio seamanship

The Russian Government having thus given these young officers an ample training, ending over a period (including the time in the sea-going training ships) of six years, rds no further direct educational assistance, nor do their ships carry any Naval structors.*

Total lengt training six

5. *British Naval Service. Former Regulations.*

The system adopted for the reception of young officers into Her Majesty's Naval rvice, and for their preliminary education therein, has undergone many modifications late years. Limiting the retrospective survey of the subject to the termination of the eat War in 1815, it appears that at that time young gentlemen destined for the sea rvice entered it either by nomination from the Admiralty, through the Royal Naval llege† at Portsmouth, or by direct nomination to seagoing ships by Flag Officers and ptains of Her Majesty's ships in commission; the age of admission was from 12½ 14. After passing an easy entrance examination, the course of instruction at the llege embraced—

Systems of mission into Royal Navy In 1815.

Order in Co 30th Jan., 1

Course of in tion at Roya Naval Colle

* For further information relative to the United States, French, and Russian systems of education, the der may refer to the "Memoranda" on these subjects, contained in the Appendix to the evidence which ompanies this Report.

† The Naval Academy was first established at Portsmouth Dockyard, by order from the Admiralty ted 13th March, 1729 (carrying out the provisions of an Order in Council of the 21st February previous), the education of forty young gentleman. The age of admission was to be not under 13 nor more n 16.

In 1806 the title of the establishment was altered to "Royal Naval College."

The age of admission of the students was altered, and fixed at from 12½ to 14 years, in 1816, and the llege was united to the School of Naval Architecture.

In 1821 it was again altered to from 12½ to 13½, and so continued till the establishment was closed 1837.

("Historical Sketch of the Education of Naval Officers," by Captain Robert Harris, R.N., London, 1863).

Elementary Mathematics.	Geography.
Navigation.	English Grammar.
Nautical Astronomy.	Seamanship.
Latin (optional).	Elements of Shipbuilding.
French.	Drawing.
History.	&c., &c.

Sea time allowed on passing out.

Volunteers 1st class.

Midshipmen.

It extended over a period of two years, the student being permitted to pass ou beforehand if qualified. On quitting the College a portion of sea time was allowe according to proficiency, and the students were then appointed as "volunteers of the firs class," to sea-going ships, and after a year's service were eligible to be rated as Mid shipmen.

Instruction by Chaplain.

Naval Schoolmasters.

Instruction, chiefly in navigation and nautical astronomy, was subsequently afforde in ships bearing Chaplains by those officers; there were also a few Naval Schoolmaster sometimes appointed by the Admiralty and sometimes obtained by the private c personal arrangements of the Captains. After serving for six years, including, in th case of the Collegians, the time allowed on passing out of the College, Midshipmer provided they had attained the age of 19, were permitted to pass their examinations i seamanship and navigation, and becoming "Mates," (a title since changed to "Sub-Lieu tenants,") were eligible for promotion to the rank of Lieutenant.

Examinations for Lieutenants.

Royal Naval College closed 1837.

In the year 1837, the Royal Naval College at Portsmouth, after having existed as place of preliminary education for young naval officers on their first entry into th service for more than a century, was closed and ceased to exist as such.

Gunnery ship.

Previous to this, in the year 1832, an educational establishment of another kind ha arisen on board the "Excellent," at Portsmouth, where a School was established fo training both officers and men in gunnery, and from which, when qualified, they wer subsequently distributed as Gunnery Instructors among the ships in the Fleet. Th instruction there given embraced, besides gunnery in all its branches, both practical an theoretical, a useful and efficient course of mathematics, pure and applied.

Instruction also given in mathematics.

Improved class of Naval Instructors.

Coeval with the closing of the old Naval College, arrangements were commenced b the Admiralty for providing the service with an improved and more highly-educate class of "Naval Instructors," obtaining them chiefly from the Universities, and giving them increased pay and other advantages, the intention being to systematize an improve the course of tuition on board Her Majesty's ships at sea, and to place all th young officers, as far as practicable, on an equality of advantage as to education.

Royal Naval College reopened for adult education in 1839.

Order in Council 8th June, 1837.

Competition for Lieutenant's commission by Mates.

In the year 1839 the Royal Naval College at Portsmouth was reopened for th purpose of "establishing further means of scientific education for a certain number o officers and mates of Her Majesty's naval Service." The mates were ordered to b attached to the "Excellent," and to be instructed at the College for one year. As a incentive to study and exertion, the award of a Lieutenant's commission was granted t the mate (having completed a year's study) passing best at the periodical six-monthly examination.

Classes of Officers admitted.

Orders dated 6th February, 1842, 20th March, 1841, 18 Jan., 1852, 15 Aug. 1852, 27 Feb., 1853, 7 June, 1853.

A limited number of officers in the Royal Navy and Marines were also "allowed t avail themselves of the means of instruction there provided," and officers of the Roya Marines were also ordered to be instructed there to qualify for the Marine Artillery Subsequent orders regulated the numbers to be admitted, and also extended the bene fits of the College to other classes of officers, Masters, Naval Instructors, qualifying as such, and Engineers.

New system of instruction for Naval Cadets.

Cir. 288, 23rd Feb., 1857.

By training ship.

Age at entry.

Period of instruction.

In the beginning of 1857—the experience of 20 years since the abolition of the old Naval College as a seminary for boys, having meanwhile fully demonstrated the necessity for some kind of preliminary training for Cadets on their first entry into the service either through a Naval College on shore or otherwise—the Admiralty established a new system of instruction on board a training ship, to which the Cadets were to be appointed after passing into the service by a moderate test examination.

The age for entry was fixed at not under 13 nor over 15, and the entrance examination was partially graduated according to the age of the candidate. The total period of instruction on board the training ship was fixed, at a maximum of 15 months, with permission to pass before if qualified.

Examinations for

The circular establishing the training ship likewise regulated the subsequent exami-

ons of Midshipmen, both intermediate, and final, on passing for Lieutenant in sea-ship, gunnery, steam, and navigation. — Midshipmen and Lieutenant.

The system of preliminary instruction on board a training ship, then established, dif-d from the former one at the College on shore in this important particular, viz.: it was neral system for all and not a partial one, all Cadets in future passing through the ning ship and all enjoying the same advantages of special instruction. — New system a general one.

With some modification of detail on certain points, the system of educational training blished in 1857 still continues in force. In 1859 the standard of age was restored its former level of from 12 to 14; this change rendering necessary a readjust-t of the qualifications for examination. A seagoing training ship was ordered to be blished, supplementary to the stationary one, but this order was not actually carried effect till some time after, namely, in 1868. — System of 1857 with modifications still in force. Age of entry reduced. Seagoing training ship.

6. *British Naval Service. Existing Regulations.*

Under the regulations at present in force the age of entry is the 13th year; no lidate is to be examined who is under 12 or above 13 years of age. The principle imited competition has also been introduced, twice the number required for entry g nominated to compete. — Present age on entry. Limited competition.

Candidates are required to pass a strict medical examination, and afterwards to ergo a preliminary test examination in— — Examinations.

(*a.*) English, Reading, Writing, and Dictation.
(*b.*) French, Reading, Translating, and Parsing.
(*c.*) Arithmetic, as far as Vulgar and Decimal Fractions.
(*d.*) Scripture History.

Those who successfully pass in the above are then allowed to compete in a further mination, containing the following subjects:—

(*e.*) Elementary Mathematics, Arithmetic, Algebra to Simple Equations, Euclid, Book I. to Prop. xxxii.
(*f.*) French, more advanced.
(*g.*) Latin.
(*h.*) English History.
(*i.*) Modern Geography.
(*k.*) German, Italian, or Spanish.
(*l.*) Drawing.

The candidates selecting not more than three of the above subjects, or four, if wing be one.

Successful competitors are then appointed to the "Britannia" at Dartmouth, as aval Cadets." The course of instruction there lasts for two years, and is supple-nted by a year's further training on board a special sea-going training ship. — Time in training ship.

On leaving the "Britannia," the Cadets are classed according to their merits in dy and conduct, and are allowed to reckon time for their service, not exceeding twelve nths. Additional time is also allowed to the extent of six months, as a reward for t-class certificates in seamanship and study, while on board the sea-going training p. — Award of sea time on leaving.

Cadets having obtained one year's sea time, whether by actual service, or wholly or part as a reward on leaving the training ship, are rated as Midshipmen. — Rating as midshipman.

During their three year's instruction in the training ships, young officers have the portunity of acquiring— — Instruction in training ships.

1st. A competent knowledge of arithmetic.
2ndly. Algebra, as far as quadratic equations, ratios, proportion, the progressions, and the application of the binomial theorem.
3rdly. Selected portions of the first four and sixth books of Euclid.
4thly. Plane and spherical trigonometry, both practical and theoretical, so far as may be necessary to understand their application to surveying, the proofs of the rules in nautical astronomy, and the practical solution of all the problems in navigation and nautical astronomy used at sea.
5thly. A short course of steam and the steam-engine.
6thly. Some elementary instruction in the principles of surveying.
7thly. Instruction in English, French, geography, history, and drawing.

On leaving the sea-going training ship, being then at a mean age of 16, the young ficers commence their regular duties as Midshipmen in the ships of the Fleet. — Age on entry in ships of the Fleet.

Naval Instructors.

In ships bearing Naval Instructors, Midshipmen have the opportunity of contin their studies up to the time of passing for Lieutenant.* After eighteen months' ser as Midshipmen, they are required to pass an intermediate examination to test their gress and proficiency, and after two years' further service they are eligible to pas Lieutenant, provided they have completed five years' service (including the time allo in the training ships), and have attained the age of 19.†

Intermediate examination. Qualifications for Lieutenant.

Examinations for Lieutenant.

The final examinations for Lieutenant include—

1. Seamanship.
2. Gunnery.
3. Steam and Navigation.

Sub-Lieutenant.

On passing them, the Midshipman becomes a Sub-Lieutenant, and is eligible promotion to the rank of Lieutenant.

No further compulsory examination.

After this period officers in the Royal Navy are not subjected to any further c pulsory examination (except when qualifying on board the "Excellent," and at the N College, to act as Gunnery Lieutenant). Officers on half-pay, when unemployed, h however, further opportunities of voluntary study, and professional improvement affo to them to a certain extent, by the Royal Naval College at Portsmouth.

Further study voluntary while on half pay.

7. *Comparison of Systems.*

Comparison with Foreign Navies.

On comparing the system pursued in the British Naval Service with those preva in the services of the other great maritime Powers, it appears that the essential ference lies in the fact that in the United States, French, and Russian Navies, yo officers enter the Service at a more advanced age; never less than 14, while it be as high as 18; as compared with 13, which may be assumed as the mean age for e in the British Navy under existing regulations.

Comparison of ages on entry.

Cadets in Foreign Navies better grounded in book learning. Q. 1120, 1133-36, 1405.

It follows from this that the previous school training of Cadets destined for foreign Naval Services having been much more extended, they must, as a rule, be be grounded in all appertaining to book learning, and having received a greater amou mental training, must be better qualified to enter on more advanced studies, and to prove their general and special education.

Advantages of entry at an early age. Q. 1162-4, 1452-5.

On the other hand the system of entry at an earlier age, which, as a rule, always been the practice in the British Navy, insures the obtaining a supply of yo officers at a time when, their minds being docile and plastic, and their habits and m of thought yet unformed, they can be more easily inured to the peculiar habits of a life, be more accustomed to its unavoidable privations, and occasional hardships trained up in attachment to their profession, and be induced to adopt it heartily, as t vocation in life. Early entry into the Service is therefore associated with all the t tions of the Navy, is in accordance with its historical recollections, and is in unison the general tone of professional feeling on the subject.

Total length of training in Foreign Navies.

In the Russian Naval Service the total period of training amounts to six y In that of the United States it is four, and in the French, like our own at presen amounts to three.

No necessity for adult education in Foreign Navies. Very essential in the British.

In the foreign Navies there is hence no necessity to make provision for subseq adult education or professional improvement in after years, which under our syste early entry and limited training becomes very essential, and of paramount importan

8. *Suggestions of the Committee.*

Having thus, as a preliminary, taken a cursory survey of the general features of educational systems pursued in the navies of the principal maritime powers, and ha contrasted them with that prevailing in Her Majesty's Navy, the Committee now pas to the consideration of the several matters to which their attention was directe

* Where no Naval Instructor is borne, provision is made for the instruction of young officers b Navigating Lieutenant.

† Under exceptional circumstances of proficiency and merit, Midshipmen are permitted to pass a but they cannot be promoted to the rank of Lieutenant until they are 19.

‡ So far back as 1829, in the days of the old Naval College, this necessity was recognised and pro for, a limited number of naval officers on half-pay being permitted by the Admiralty to attend at the S of Naval Architecture at the "New College Buildings," in Portsmouth Dockyard, for the purpose of rece instruction in mathematics, ship-building, &c., &c.

The School of Naval Architecture was closed in 1834, shortly before the College was abolished in 1 but, when the latter establishment was revived in 1839, provision, as already mentioned, was soon a made for affording scientific instruction to naval officers on half-pay.

r instructions, and beg to submit the following remarks and suggestions as the lt of their inquiries and deliberations.

The regulations relative to the course of education and training to be followed both board the stationary training-ship "Britannia" and in the sea-going training ships, lately been revised by their Lordships' directions, and do not fall within the limits ne inquiry allotted to this Committee. They propose, therefore (with one reservation presently noticed), to take up the matter from the point when the young officers the sea-going training ship and commence their career as Midshipmen, attached to ships of the fleet.

Regulations for training ships.

Point at which Report commences.

9. *System of Tuition on board Ship.*

The general bearing of the evidence of the Naval Instructors, and other officers with pect to the efficiency of the instruction on board sea-going ships, joined to the erience that has been gained by the experiments of combined examinations made in "Flying Squadron," and the reports received from the Mediterranean and Channel adrons of the actual time practically available for instruction, go to establish the fact t the present system is very imperfect, and does little if anything towards keeping still less towards extending, the knowledge of young naval officers in any subject, but se which are absolutely necessary for passing the examinations in navigation at the al Naval College.

Instruction on ships of the Fleet very defective. Q. 547-555. Q. 766. Q. 961-9. Q. 596-7.

In many cases it appears that not more than six or eight hours weekly, under ourable circumstances, can be spared for the Naval Instructor's work, and even t subject to the numerous interruptions which are incidental to a young officer's life board ship. Under these circumstances progress in theoretical studies which do not mately affect the College examination cannot reasonably be looked for.

Studies excessively short and interrupted. Q. 545-6. Q. 693. Q. 944-7. Q. 1115. Q. 1470.

The experience of the "Flying Squadron" shows that the knowledge of young cers in everything but navigation is in inverse proportion to the time elapsed since ving the "Britannia," and those Midshipmen who are on the point of going up for ir examination as Lieutenants, seldom obtain marks in other subjects.

Loss of knowledge by young officers at sea.

The reason of this comparative failure is, in the opinion of this Committee, to be nd in the following causes :—

Reasons of this failure.

1st. That the final examination at the Royal Naval College, ignoring as it does all mentary mathematics, removes the most powerful stimulant to both instructors and pils, that would be applied by those subjects being found to be of service at the l examination.

Final examination ignores elementary mathematics. Q. 380-9.

2ndly. That the "intermediate examination," which is required to be passed on se subjects, as necessary to the entrance of a Midshipman on a new stage of his eer, is not carried out under sufficiently uniform and stringent conditions to induce ung officers to attack with vigour studies which are in their nature irksome and orious.

Defects of intermediate examination.

3rdly. That there is a general incompatibility on which many of the most experienced tnesses, especially Professor Main, strongly insist, between the position of an officer d a schoolboy which it is attempted to combine in the case of Midshipmen under our esent system.

Incompatibility of position as officer and schoolboy. Q. 61-1305. Q. 1416-7.

Under these circumstances it becomes a matter of grave consideration whether the nefit obtained by the service from the employment of Naval Instructors in sea-going ips, is at all commensurate with their cost to the country.

Abolition of Naval Instructors. Q. 67-9, 1001.

The Committee therefore venture to lay before their Lordships the expression of eir opinion, that the aid of Naval Instructors on board sea-going ships might be nerally dispensed with, if the period of residence of the Cadets on board the training ips were extended to four years. They would prefer to keep them three years in the ationary ship, sending them in the last of those years for cruizes during the summer onths, in two training brigs especially set apart for the purpose, for practical instruction seamanship and navigation, and to retain the present arrangements as to the sea-oing training ships. They consider that after this extended training it would be ssible to give up all further instruction after the young officers leave the training ships, d commence active service as Midshipmen in the fleet.

Extension of training to four years.

As a subordinate matter, but one at the same time not without practical importance connection with training, the Committee recommend that in future the practice of dging Midshipmen to keep log books be discontinued, and that in lieu thereof they be

Log Books.

Q. 1460-2.

required to keep journals containing useful hydrographic information, of the s description as that now authorized for Sub-Lieutenants by the Admiralty Instructi as the alternative for a log.

While serving in the sea-going training ship, the Cadets and Midshipmen are required to keep such a journal, and it seems desirable that the practice should uniformly continued afterwards.

10. *Examinations of Midshipmen.*

Defects of present periodical examinations.
Q. 698.
Q. 1095.
Q. 1116.

Q. 1471-5.

Q. 650-4.

With a view to encourage more thorough study in the interval between lea the training ships and passing the examination for Lieutenant, the Committee are strongly of opinion that the periodical examinations to which Midshipmen are subje under existing regulations, should be carried out, in accordance with strictly-defined r by examiners other than their own Naval Instructors, so as to insure the grea degree of impartiality, and to avoid placing their teachers in the anomalous positi being called on to pronounce judgment on the results of their own work. The C mittee are also of opinion that in order to maintain in the minds of the young offic sound appreciation of the elements of scientific knowledge, and to guard against acquiring the habits of working mechanically without reference to theoretical princi it is highly expedient that the examination should always include a due proporti elementary questions in arithmetic, algebra, geometry, and trigonometry; and further recommend that the same course be pursued in the preparation of the examina papers on final passing for the rank of Lieutenant. This object might be atta either by making these subjects an addition to the present examination papers, o partially substituting them for other matters usually included.

And of the examinations for Lieutenant.
Q. 623.
Q. 647-54.
Q. 1443.
Q. 1102.

Seamanship examination.
Q. 142.
Q. 728.

The Committee also recommend that in the award of certificates in seamanship classes should be assigned by numerical valuation; a certain standard representing numbers, and certain aggregate numbers carrying certificates of first, second, or t classes* (as is already done in the Gunnery and College examinations), instead of by verbal expression of opinion "Very good," "good," and "fair," and the subsequent ra uncertain grant of a given class of certificate, which is the present custom. The C mittee consider this would be an improvement on the existing system.

Inequality of time allowed to prepare for passing for Lieutenant.
Q. 789-90.

The attention of the Committee has also been called to the unequal mann which time for preparation before passing in gunnery and navigation, is afforded to y officers on their return to England for final examination to qualify for Lieuten depending as it does on the day on which they may happen accidentally to join "Excellent." They consider it is desirable that as far as practicable all the Sub-Lie nants should be put on a footing of equality in this respect, and they therefore re mend that this matter should be remedied, either by the adoption of the suggest contained in the Report† from the Royal Naval College by the Captain Superinten and Professor, of the 29th October, 1868, or in such other manner as their Lords may see fit.

11. *Royal Naval College at Portsmouth.*

Numbers of Officers who have studied at the College since 1839.
P. 114.

With reference to the inquiry submitted to them by their instructions, "Are s cient facilities for study given to those branches of the Service to whom the N College is now open? and are they afforded at such a period in an Officer's service w such studies are most beneficial?" the Committee find on examining the Returns have been laid before them relative to the working of the Naval College at Portsmo that during the 31 years of its existence on its present footing (from 1839 to 18 exclusive of 1,150 Mates or Sub-Lieutenants, who have studied there before passing Lieutenant, 1,362 other officers, of whom 639 were on half-pay, have gone through course of instruction, giving, therefore, a yearly average of 44 officers who have ava themselves of its advantages.

* Thus 1,000 being considered as full numbers, 850 might carry a first class certificate, 725 a se class, and 600 a third. Certain fixed numbers making the aggregate 1,000 being assigned to the five l of proficiency on which the examining officers are now called to form an opinion (Admiralty Form, No.

† This Report recommended that all acting Sub-Lieutenants after arrival in England, or after being off, should be required to join the "Excellent" on a certain fixed day in each month, and after a two mo course of instruction in Gunnery, should undergo their examinations. After passing these, it was then posed that they should be attached to a depôt ship to prepare for their College examination, being req to present themselves on the second examination-day next ensuing. This would allow each officer a six weeks for preparation, and all would be placed on an equal footing.

No doubt the attendance of these officers at the College has been productive of fit to themselves, and has contributed to the efficiency of the public service, but the evidence that has been submitted to them, the Committee are of opinion that College has not succeeded in imparting to the public service all the benefits such an itution should be capable of conferring, and they consider that the causes of this parative failure are chiefly to be attributed to a combination of the following umstances :—

Studies productive of benefit.

Comparative failure of College.

Causes.

1st. The material defects of the buildings in not providing suitable and adequate ommodation for the purposes to which they are applied.

Originally built about 140 years since as a College for boys, the buildings remain, ll essential particulars, in their original condition, so that the College is deficient in fort in its domestic arrangements, and wanting, in some important points, in the ommodation expected in the present day for educational purposes, such as suitable class lecture-rooms, studies, &c., &c.

Defects of College buildings. Q. 115.

Built 140 years ago for boys.

Deficient in comfort and accommodation. Q. 844. Q. 846-50.

2ndly. The fact that Officers on half-pay frequently come to the College at a too anced age, and are not sufficiently grounded in elementary knowledge; they are s incapable of entering on higher studies, which require as a preliminary, a certain ount of mathematics.

Half-pay Officers frequently incapable of entering on higher studies. Q. 310. Q. 589.

3rdly. The inadequacy of the educational staff. From the causes referred to above, ll from the great diversity of intellectual qualifications with which adult officers proach their studies, the system of instruction must necessarily be tutorial; the dents requiring a good deal of individual attention and personal explanation, to both over difficulties and to elucidate the subjects of study.

The instructional staff is at present too small to permit this, and no Instructors st for some branches of study, which the Committee hold to be very important.

Inadequacy of Educational Staff. Q. 36-44. Q. 169-70.

4thly. The absence of any proper system of examination in the case of officers on f-pay (except in the subject of steam) to test progress, stimulate industry, or eliminate olence or incapacity.

Absence of proper examinations. Q. 148. Q. 352-6. Q. 308-10.

5thly. The want of sufficient inducements held out to officers to study at the llege.

Want of inducements to study. Q. 145, 1312.

6thly. The frequent overcrowding of the College by temporary inmates, Sub-eutenants waiting to pass their examinations. These young officers merely come ere for a special purpose for a short time, but in a rapid succession. They are erefore constantly changing, have no permanent interest in the well-being of the tablishment, nor sympathy with the legitimate aims for which it exists; the examina-ons of the Sub-Lieutenants, and also others which are now held there, take up the room the College, and occupy the time of the Instructors, thus interfering in an injurious anner with its legitimate educational work.

Occasional crowding of the College Q. 780-2.

Examinations of Sub-Lieutenants should be removed. Q. 232-6. Q. 401-11.

The Committee consider that this is a great evil urgently requiring to be remedied, d that it is inconsistent with the appropriation of the College to the purposes of adult ientific education. It is to be observed also, on this matter, that the reception of these ficers at the College is only partial, many still remaining on board the "Excellent" r want of room.

Sub-Lieutenant passing for Lieutenant overcrowd the College. Q. 113-4. Q. 780-88. Q. 725.

All the Sub-Lieutenants preparing to pass their examination in Gunnery, reside on ard the "Excellent," and there seems to be no good reason why they should not continue to do so until they have finally passed in Navigation also, except that it is represented that the "Excellent" also is frequently crowded by their presence. As a mplete remedy, therefore, for these twofold evils, the Committee recommend that commodation for these officers, while preparing to pass in Gunnery and Navigation, be rovided in an auxiliary vessel attached to the "Excellent," as suggested by Captain ays in his evidence. They further consider that it would be desirable to provide nother place for their examination, other than at the College, for which accommodation ould probably be found in the Dockyard without inconvenience, and at a moderate xpense. They think also that the Instructional Staff at the College should be relieved rom the duty of conducting the final examination of Sub-Lieutenants in Navigation as nterfering with their legitimate functions. This examination should be conducted under he superintendence of the Admiralty Director of Education, under whose superintendence all the previous examinations are now conducted.

Accommodation should be provided elsewhere. Q. 726-8.

They should also be examined elsewhere. Q. 1346-63.

Examinations for entry into the Royal Marines. Q. 736.

The Committee also, for similar reasons, recommend that the College be relieve the examination of candidates for commissions in the Royal Marines.

12. *Proposed Regulations for Future Admission to the Royal Naval College.*

Studies to be voluntary. Q. 104.

The Committee are of opinion, that after officers have passed their examination Sub-Lieutenants, all further study for which a College might afford them opportuni should be *wholly voluntary.*

Classes of officers to be admitted.

The Committee recommend that the Royal Naval College should be open for admission of the following officers :—

I.	Sub-Lieutenants and Lieutenants (including a proportion of the navigating class)	On full-pay. Being attached to the "cellent" (or other ship) for the purp of general study at the College.
II.	Commanders. Captains.	On half-pay.
III.	Lieutenants. Attached to the "Excellent" qualifying as Gunnery Lieutenants.	To be admi under existing gulations.
IV.	Marine Officers. Studying for the Marine Artillery.	
V.	Naval Instructors. Candidates qualifying for appointment as.	
VI.	Engineers.	
VII.	Marine Officers and Marine Artillery Officers.	

Sea service of Sub-Lieutenants. Q. 1432.

Sub-Lieutenants not to be eligible for admission until they have *actually* served years *at sea* in that rank, and passed their examinations for Lieutenant.

Test examination. Q. 1436-8.

Sub-Lieutenants and Lieutenants to pass a test examination before entry, as h after mentioned. These Officers to be allowed time while at the College, under the s regulations as apply to Gunnery Lieutenants.

Q. 1068. Q. 1231-2. Q. 1434. Q. 1491. Q. 819-22.

Officers on half-pay coming to the College to study, *for the first time*, to go thro a course of elementary mathematics, to qualify themselves for further study; t examined at the end of three months (or before, if qualified). Officers failing to should leave to make room for others.

Admission of Captains. Q. 722. Q. 1072-3.

No Captain should be admitted to the College who had not previously studied t as a Sub-Lieutenant, Lieutenant, or Commander, except under special circumstances.

Royal Marine officers in Artillery. Q. 908-11.

A proportion of officers of the Royal Marines and Marine Artillery, to be admi on passing the test examination prescribed for Sub-Lieutenants and Lieutenants.

Full pay to Sub-Lieutenant and time. Q. 1438.

In recommending the admission of Sub-Lieutenants and Lieutenants on full carrying also the benefit of service time, the Committee hope to attain the impor object of inducing officers to go the College when young, and at a period of their ser when study would be most beneficial to themselves, and to the service; at the s time they have recommended a qualifying period of previous sea service, so as no interfere more than necessary with the acquirement of professional experience as offi and seamen during the early period of their career.

Proportion of each class of officers.

After providing accommodation for such number of Marine Officers studying for Artillery, and Gunnery Lieutenants, as might from time to time be required by the wa of the service, the Committee recommend that four-fifths of the remaining officers t admitted be on full pay, and the remaining fifth on half-pay; the full pay officers, b Sub-Lieutenants, Lieutenants, Marine, and Marine Artillery Officers, and the half officers being Commanders and Captains.

13. *Test Examination on Entry.*

For Lieutenant and Sub-Lieutenant and Marine Officers.

The test examination for Sub-Lieutenants and Lieutenants going to the College embrace—

1. Arithmetic.
2. Algebra, as far as quadratic equations.
3. Geometry, as far as laid down in the course for seagoing training ships.
4. Plane Trigonometry ditto ditto
5. Spherical Trigonometry ditto ditto

Candidates must pass in four of these subjects.

The test examination for half-pay officers to be the same as the above, omitting the metry. Candidates to pass in three of the subjects named. For half-pay officers.

Proposed Courses of Instruction at the College, after passing the Test Examination.

I. Steam. (a) Practical.*
(b) Theoretical.

II. Mathematics.

Algebra: Binomial and Exponential Theorems, Logarithms.
Trigonometry: Plane, Spherical, and Analytical.
Elementary Co-ordinate Geometry.
Elementary Mechanics (Theoretical and Practical, including Elements of Mechanism).
Hydrostatics.

III. Higher Mathematics.

Elements of Differential and Integral Calculus, with applications.
Newton's Principia, the three first and ninth and eleventh sections.
Airy's Gravitation.

IV. Nautical Astronomy.

Surveying.
Use of Instruments (fixed Observatory and Theodolite).
Magnetism: Correction of Ships' Compasses.
Maritime Geography and Meteorology.

V. Languages.
See Section 15.

VI. Physical and Experimental Sciences.

(Elementary instruction in any one or more.)
(a.) Chemistry, including Metallurgy.
(b.) Geology and Mineralogy.

VII. Field Fortification.

VIII. Naval Architecture and Shipbuilding.
(By aid of a text-book and lectures, and arranged in short and long courses.)

IX. Lectures on—
International Law.
Maritime Law.
Law of Evidence.

X. Lectures on—
Naval Tactics.

After passing the test examination, officers to be permitted to select their courses study, and after passing in them, to be permitted to take up others.† Officers to select courses.

The whole time to be allowed for the College courses in each rank to be one year, ich might be extended by special recommendation of the College authorities to nteen months. Time allowed for the courses.

The time to be reckoned, in case of officers on full pay, from date of entry; also for ers on half-pay returning a second time. All other half-pay officers to count from e of passing the test examination.

The Committee are of opinion that officers desirous of carrying their studies beyond point recommended in any of these courses should be afforded facilities for this rpose, in so far as is compatible with the arrangements of the College. Facilities for extension of College courses.

The Committee recommend that officers studying at the College should be permitted attend on board the "Excellent," for the purpose of obtaining instruction in gunnery Gunnery classes.

* Compulsory for all Naval Officers studying at the College, and carrying only a third-class certificate.
† The Committee wish to direct attention to the fact that although the above courses appear extensive varied, they are for the most part alternative, and it is not expected, nor intended, that officers should up more than one or two at the same time, whereas in the education of officers in the Foreign Navies re referred to, all the courses are imperative upon each student.

and the management of torpedoes, when this can be done without interfering with established course of instruction in the gunnery ship.

Text-book on naval architecture. Q. 1571-1600.

In order to encourage the study of naval architecture among naval officers and facilitate its treatment as a course of instruction at the Naval College, the Commi beg to suggest and recommend to the Admiralty the preparation of a manual on n architecture and on the theory and practice of ship-building, both in wood and i especially with reference to the requirements of naval warfare, armour plating, sheath for bottoms, anti-fouling compositions, &c., &c.

Text book on international law, &c. Q. 1237.

The Committee also beg to submit to the consideration of the Admiralty advisability of causing to be prepared for the use of naval officers a manual or text-b on International and Maritime Law, explaining for their guidance all matters on wh jurists are virtually agreed, and cautiously referring to those on which doubtful vi and unaccepted decisions still prevail.

15. *Study of Foreign Languages.*

Study of French, &c. Q. 241. Q. 1078-80. Q. 1158-60.

The Committee are of opinion that the study of French is of paramount importa to naval officers, and they have therefore recommended that a permanent French ma should be added to the Staff of the College, but they would not be considered as wish to discourage the study of, and examination in, other languages, if facilities for th could be secured. They recommend also, that marine officers and others who may be

Officers to visit foreign countries.

desirous, should be afforded the opportunity of learning German; and they sub moreover, that it would be very advantageous to the public service if, under suita regulations, officers should be permitted to visit foreign countries for the purpose studying their languages, being placed on full-pay, and allowed the award of "Harb Service Time," if on their return they should pass the prescribed examination.

Pay of Interpreters. Q. 1080, 1503.

As a further incentive to officers to qualify as Interpreters*, they also recomm that all officers who have successfully passed the required examinations should rec the "extra allowance" of pay awarded by Circular No. 20 (C) of 23rd June, 18 whenever they are employed on full-pay.

Instruction on foreign stations Q. 1506. P. 98. No. 39. Q. 9.

The Committee would also recommend to the notice of the Admiralty, the adv bility of making arrangements on certain foreign stations for providing masters to te young officers foreign languages (and perhaps drawing also), as recommended by Adm Sir Alexander Milne, K.C.B., in reply to the queries issued by the Committee; expenses of such tuition being aided by a pecuniary grant from the Government.

16. *Models, Observatory, Steam Launch, &c.*

Models and appliances. Q. 253-6. Q. 1590-1.

In order that the College should be always provided with all necessary and suita appliances and models required for educational purposes, the Committee recommend t a small annual grant be placed at the disposal of the College authorities for t purpose.

This appears formerly to have been the custom at the College at Portsmouth, bu has been discontinued of late years. The Committee recommend its revival.

Observatory. Q. 775.

In order that the fourth course of study proposed by the Committee may be d carried out, they recommend that the College may be provided with a small observat

Steam launch. Q. 852.

furnished with all requisite instruments; and that, when necessary, a "steam laun should be placed at the disposal of the College authorities, to facilitate practical instr tion in marine surveying.

17. *Proposed Educational Staff of the College.*

(Note.—It is assumed, merely as a basis for calculation, that instruction is to given to from 60 to 70 students.)

1 Professor.
1 Assistant Professor.†
2 Mathematical Assistants.

* By a return received from the Admiralty, it appears that up to the present time only eight offi have qualified themselves by passing to act as Interpreters. Of these, three belong to the executive, five to the civilian branch of the service.

† If arrangements cannot be made to obtain the services of special lecturers for the elementary cou of Chemistry and Geology, the lectures on these subjects should then devolve upon the Professor Assistant Professor.

1 Naval officer (a competent Surveyor to give instruction in surveying, use of instruments, and to have charge of the Observatory under the Professor).
1 Permanent French Master.
2 Practical Instructors in Steam (1 Chief Engineer and 1 Engineer).
1 Instructor in Fortification.
1 Instructor in Naval Architecture.

18. *Educational Committee or Board.*

Composition of the Board.

In order to supervise the general working of the educational system at the College to introduce from time to time such changes as circumstances may render expedient, Committee recommend that an "Educational Board" be formed at the College, isting of the Professor and the principal members of the Instructional Staff, to meet odically under the presidency of the Superintendent of the establishment, or, in his nce, that of the officer next in authority.

Functions.

It should be the duty of the Board to consider and decide from time to time on all ects relating to the educational efficiency of the establishment, and to report to the iralty, whenever necessary, all such matters or suggestions as they consider it able to bring before the notice of the Government authorities, with a view to the rovement or increased efficiency of the College.

19. *Examinations and Rewards.*

Examinations compulsory.
Q. 666-74.
Q. 939-40.
Q. 1065-7.
Q. 1338.
Q. 1428.

The Committee are of opinion that examinations should be compulsory in all the ses of instruction given at the College, except in Nos. IX and X (Law and Tactics), hich they should be optional, and that honorary certificates of proficiency (1st, 2nd, 3rd Classes) should be granted to officers who succeeded in passing the College ses.

Incentives to study.
Q. 1344.

They are not prepared to recommend that any notation should be made in the y List against the names of officers successfully passing the College courses (as has n suggested to them), except in the case of Sub-Lieutenants, obtaining by competi- the reward of a Lieutenant's Commission, when the present custom should be tinued; nor that proficiency at the College should constitute any direct claim to loyment or promotion (except in the case of Sub-Lieutenants hereinafter mentioned).

Systematic report to Admiralty.
Q. 1430.

The Committee recommend, however, that the certificates granted to officers from the lege should be systematically reported to and recorded at the Admiralty, and should there considered as an element of merit, along with other professional and general qualifica- ns in the award of employment and promotion.

Officers failing to pass.

Officers failing to pass the prescribed examinations, should retire from the College nake room for others.

Examinations in subjects not included in courses selected.

The Committee consider that it would be desirable that any officer studying at the lege should be permitted to present himself for examination at the regular periods in of the subjects in which instruction is there imparted, although such officer may have previously selected them as courses of study.

Promotion of Sub-Lieutenant for meritorious passing.

The Committee are of opinion that the promotion of Sub-Lieutenants to the rank Lieutenant, granted every six months for "meritorious passing" under Circular . 19 C, of 4th June, 1865, should be continued; and that, in addition thereto, the b-Lieutenant studying at the College, and passing the best examination at the iodical six-monthly examination (provided he attain to a certain prescribed standard), uld receive the reward of a Lieutenant's Commission in accordance with the regula- ns laid down in Admiralty Letter, establishing the Royal Naval College on its present ting, of the 24th December, 1838.

Revival of order of 24th Dec., 1838.

The Committee would observe on this subject, that although from accidental causes is regulation seems to have fallen into desuetude, no promotion having been made der it since 1854, yet it does not appear ever to have been cancelled, and they refore recommend its revival, as they consider it would act as a powerful incentive to ung officers for study and exertion.

Selection of Flag Lieutenants.

The Committee further recommend, that after a certain date, to be fixed by the dmiralty, the selection of officers as Flag Lieutenants should be limited to those who ve taken out high-class certificates at the College.

20. *Pursuit of Studies elsewhere than at the Naval College.*

Places of study.

With reference to the questions submitted to them—

"Is it desirable to limit the place of study to the College at Portsmouth?" and

"Is it desirable that facilities should be given to young officers to study at Cambr if the University would admit them for a limited number of terms?"

Q. 249-50.
Q. 1081-2.

The Committee are of opinion that the course of instruction at the Naval Coll duly extended, according to their recommendations, should suffice for the ordi education of young officers, but that in exceptional cases opportunities should be g

Universities, &c.

to resort to Universities, or other places of higher education, at home or abroad, for periods and under such regulations as the Admiralty may think fit.

21. *Residence of Officers at the College.*

Accommodation in the College.

The Committee are of opinion that besides providing all necessary accommoda for public purposes, such as library, lecture and class rooms, &c., &c., the College sh also afford residential accommodation for the officers studying there, and that i

Residence obligatory.
Q. 180-1, 1364.

expedient that the residence of officers at the College should be obligatory for thos full-pay, except by special permission, and for officers on half-pay that it should

Exceptions.

optional.

22. *Publicity to be given to the Arrangements for Study at the College.*

The Committee recommend that publicity should be given continuously in Navy List to the regulations made by the Admiralty for the admission of officers at College, of the courses of study, test examinations, &c., &c., and of any change that be made from time to time in the same, so that officers serving afloat, contempla study at the College, may be prepared to pass the entrance examinations on their re home, and be in a position to enter at once on the higher courses of study t pursued.

23. *Qualifying for Performance of Navigating Duties.*

Study of Navigation.
Q. 454-69, 771.
Q. 1378-82.
Q. 1458-60.
Q. 1464-69.
Q. 1526-70.

With reference to provision "for the due study of navigation either under the pres system, or under one in which navigating duties would be allotted to officers in the s manner as gunnery duties," the Committee would observe that provision for the due st of navigation is included in the proposed course of instruction which they have rec mended for the College, and they are of opinion that should the abolition of the sepa navigating class, which has frequently been urged on their Lordships, ever be car

Abolition of present Navigating class.
Q. 770, 1030.
Q. 970, 1086.
Q. 1189.
Q. 1334.

into effect, volunteers for those special duties might probably be obtained from among officers of the general executive line—Sub-Lieutenants and Lieutenants—by holding the reward of extra pay, as is now done in the case of officers volunteering for gunn duties, provided always that officers' general chances of promotion and attainment the highest ranks and honours of the profession were not diminished thereby.

Inducements to officers to qualify to perform the duties.

In order to ensure this, the Committee trust they may not be considered out place in calling attention to the necessity which would probably arise for increasing number of officers in the higher ranks of Commanders, Captains, and Admirals, bey those fixed by the late Order in Council of the 22nd February, 1870, in order to re the chances of promotion in the same proportion as at present if, as is most probable carrying out the change, it became necessary to increase the number of Lieutena beyond the limits recently fixed.

Constant study and practice requisite.
Q. 979-82.

But the Committee are not of opinion that the navigating duties could be efficiently performed as at present, unless the time and attention of officers so volunte ing should be devoted exclusively, or predominantly, to the study and practice of s duties.

Study of pilotage.
Q. 1507-9.

The Committee are further of opinion that in the event of this change ever be made, it would be necessary to afford to young officers volunteering for navigating dut systematic and efficient instruction in pilotage generally, especially in the pilotage of British and Irish Channels, and of ports and places adjacent, by the aid of a sm

Practical instruction.

cruizing steamer during the summer months and otherwise, as may be deemed expedie

Beneficial influence on study of navigation, of abolition of separate navigating class.
Q. 978.
Q. 1274-6.

The Committee, moreover, consider that in a purely educational point of view, t mode of providing for the performance of navigating duties above referred to, wo exert a beneficial influence on the general knowledge of navigation and pilotage amo naval officers.

Utilization of the Vacant Buildings at Greenwich for the purposes of Education.

In considering the best site for the Royal Naval College with especial reference to suggestions that the present buildings at Greenwich may be utilized for the purposes ducation, the Committee are unanimously of opinion, that a question affecting the re of the Navy for many years must be decided almost exclusively by the abstract ideration of the best interests of the College and of the Service; and while con- rations of economy are not to be disregarded, yet the difference of expense between conversion of the Greenwich buildings to the purposes of a College, and the enlarge- to the necessary extent of the present Royal Naval College at Portsmouth, ought not e allowed any other than a secondary influence in determining so important a matter.

Site for the Royal Naval College.

Not to be decided solely upon considerations of economy.

They regret that they are not able to agree upon the abstract question which tically lies between the retention of the College at Portsmouth, and its transference reenwich; and they therefore think it right to submit for their Lordships' considera- the statements drawn up by the advocates of the two places respectively.

Portsmouth or Greenwich.

25. *Portsmouth.*

The advocates for retaining the Naval College at Portsmouth as the place of higher cation of naval officers, consider that the arguments in its favour as against Greenwich ny other place, are as follows:—

Portsmouth being our principal Naval Arsenal, officers resident there have the ortunity of seeing ships of all classes building, fitting, and in every stage of equip- t. They can study all improvements, and can witness all trials and experiments take place from time to time. They have access to all the factories and workshops; have the opportunity of visiting and inspecting foreign vessels of war calling at the . They are in constant contact with the service afloat, and with the society of al Officers of all ranks, which necessarily elicits much professional discussion of a ul and critical character.

Great facilities for professional improvement.

The presence of the principal Naval Gunnery Establishment at Portsmouth affords n the means of keeping themselves informed of all the changes in progress in llery, projectiles, the management of torpedoes, &c., &c.

Portsmouth offers every facility for the study of steam and steam engineering, also for ine surveying, the practical exercises in which, afforded by the harbour and adjacent rs, may be indefinitely varied. Field fortification also can be studied with every facility.

In fact a Naval Officer during the period he is attached to the College at Portsmouth, within the walls of the Dockyard facilities for studying all the practical branches of profession, to an extent which most certainly cannot be obtained elsewhere. These ularly practical and professional advantages could only co-exist at a Naval Arsenal Portsmouth, and are not to be met with at any other place.

The alleged disadvantages of Portsmouth are the inadequacy of the existing lings at the Royal Naval College, and the difficulty of obtaining first-rate lecturers special subjects, such as chemistry, geology, &c., &c.

Alleged disadvantages.

The present defects of the buildings could be remedied by refitting and remodelling interior of the College, and by making some additions to the present buildings, so as rovide the additional accommodation required.*

Defects of buildings remediable.

* The extent to which it might be necessary to alter, improve, and increase the existing buildings at the l Naval College, should the Admiralty ultimately decide on retaining the establishment of the College ortsmouth, must of course mainly depend on the number of students for whom it might be deemed ssary to provide accommodation, a point which, as involving expense, must be decided by their ships. Q. 737. Q. 1074. Q. 1245.

The Committee do not consider it necessary to enter into many detailed suggestions as to what is d, but content themselves with indicating a few leading points.

The following requisites should be provided for:—A large dining room, a reading or morning room, able class and lecture rooms, a chemical laboratory, an improved observatory, better sleeping accom- bath-rooms, &c., &c. The interior of the College would require to a certain extent to be rnised and re-arranged, warmed with hot water or otherwise. Q. 844. Q. 745.

A considerable increase of room could be obtained by utilizing those parts of the establishment at ent occupied by the second Mathematical Master and Instructor in Fortification, who could be accom- d elsewhere, also by substituting male for female servants, and by doing away with the appointment a ron, whose office, in the opinion of the Committee, could be dispensed with without disadvantage.

The College might be enlarged by rebuilding and widening the north wing, by erecting on the site of present gymnasium, or in the Superintendent's garden, or by placing a facade in front of the existing t of the College so as to form an exterior court, or by building a wing or annex in the Superintendent's a in the front, and connecting it with the building containing the Pay-office and old Guard-room, and ving the Pay-office elsewhere.

Lastly, the building in front of the Admiralty House, originally built as an addition to the College for of the School of Naval Architecture, might be again utilized for the requirements of the Naval lege.

Chemistry, &c., elementary knowledge only requisite.

As the instruction in chemistry, geology, &c., desirable for Naval Officers, i required to be of more than an elementary character, the necessity for the servi first-rate lecturers, such as might be obtained at or near London, is not very pre and for all practical purposes suitable lectures on these subjects could, no doubt, be by the Professor and his principal Assistant, or by a special lecturer of average a as convenient.

Alleged advantages of Greenwich.

In favour of Greenwich it is alleged that there exist the magnificent pile of buil of the Royal Hospital, at present untenanted and unused, which at a moderate ex could be made suitable for all the requirements of a Naval College, possessing space and all necessary conveniences. Also, that the services of first-class lecture special subjects could readily be obtained from London.

These two positions are no doubt quite true, but Greenwich is far from the ne Naval Arsenal, and is deficient in all the special advantages so conspicuous at Portsm

Counterbalancing disadvantages.

Its very proximity to London involves great disadvantages, as the students there v be within reach of all the gaieties, amusements, and dissipations of London, so attra to young men; and at the same time removed from all those naval influences tend to attach young officers to their profession. Access to the private shipbui yards and steam engineering factories on the banks of the Thames and its vicinit sufferance and by favour, would be a very inadequate substitute for the unrest freedom of inspection of similar works at a Royal Naval Arsenal, which officers enjoy at Portsmouth; and the special and occasional gunnery experiments at Shoe ness would not be nearly so useful to Naval Officers as the daily practical and p sional operations in Naval Gunnery, constantly to be witnessed on board the "Excel at Portsmouth.

Professional opinion strongly in favour of Portsmouth.

Finally, in forming a conclusion on this matter, it is impossible to ignor strong preponderance of professional opinion, as elicited from the oral and w evidence of the witnesses examined by this Committee, in favour of Portsmouth a place for a Naval College, as compared with Greenwich, or any other locality, the ma in favour of Portsmouth being as four to one. It should not be forgotten, moreover

Real object of a College.

the principal object sought to be attained by the establishment of a College for officers is their practical improvement in professional knowledge. It is not prin desired to make them able mathematicians, or scientific experts, but to assist the acquiring varied knowledge, which they can afterwards utilize and employ for the b of the public service.

Their studies, therefore, as a rule, should on no account be dissociated from p sional adjuncts, and can hence be no where carried on so well as at our great Arse Portsmouth,—the very heart and focus of the naval profession.

For the reasons above mentioned, Rear-Admiral Shadwell, Rear-Admiral Rich and Captain Hood, are unanimously and strongly in favour of retaining and impr the existing Naval College at Portsmouth.

26. *Greenwich.*

Economical considerations.

The advocates of the claims of Greenwich, while fully acknowledging tha recommendation of a site for the future Naval College, ought not to be based on p economical considerations, are yet of opinion that they might fairly turn the balan favour of Greenwich, should the abstract reasons for and against that site be found nearly equal in weight; bearing in mind that at present the accommodation for N

Defective accommodation of present College.

Officers of whatever rank, studying at the Naval College, is far below what can be de satisfactory; and that better accommodation must be provided not only for the exi staff and students, but also for the increased staff proposed by the Committee, an increased number of students, which, in the opinion of some, is likely to be considera the present state of the lower ranks of the active list; and that if, as some witnesses pro the instructors and servants be removed from the College, additional expense mus incurred in providing them with lodging money, or higher salaries, and that ma the proposed new courses of study will require model rooms and laboratories, all dem ing a considerable amount of space.

Abundant space at Greenwich.

For all these things abundant space could be found, with little if any alterati the fabric at Greenwich,* while it is doubtful how far the Royal Naval Colleg Portsmouth could be, with advantage, sufficiently enlarged.

* The north-west portion of Greenwich Hospital facing the river, and commonly called King Ch Quarter, would probably suffice by itself for all the requirements of the College. It comprises six h formerly occupied by the Governor and Lieutenant-Governor, and other Officers of the Hospital, contain 16 sitting-rooms and 57 bed-rooms, besides the kitchens and servants' offices. There are in ad

On the question in the abstract they argue—

(1.) That the success or failure of a Naval College must in a great degree depend on the character of the teachers, and that in the vicinity of London (which is the real scientific university of the kingdom), and with the eligible residences available in the old quarters of Greenwich Hospital, civilian instructors of a high class could be more readily obtained than at Portsmouth, with the same salaries. That as regards those classes of instruction which it is proposed to add to the College courses, especially physical and experimental science, law, and the German language, it would be easy to obtain in the neighbourhood of London lectures and practical instruction by gentlemen eminent in the scientific and literary world, which would be quite unavailable at the distance of Portsmouth from London, except at a larger additional cost, even if available at all.

Teachers.

Superior character of instruction obtainable near London.

(2.) That the higher naval education, which hitherto has been neglected and undervalued, would more rapidly assume its proper position of importance if it were removed from the overshadowing influences of a port and dockyard, and the Instructors were more free to direct their efforts to its development without any other superior than the Admiralty at Whitehall.

Overshadowing influence of a seaport.

(3.) That it would be found beneficial for naval officers during the short time of their College courses to be removed from an exclusively naval atmosphere, and to mix more than they can at Portsmouth with scientific civilians, and the scientific corps of the Army; and, even if it were not thought desirable to combine the two professional services for the study of field fortification and torpedoes, it would be advantageous to naval officers studying at the College, as well as to the College Instructors in those subjects, to witness from time to time the teaching and practice of the Royal Artillery and Engineers at Woolwich, Chatham, and Shoeburyness.

Advantages of removal from exclusively naval atmosphere.

(4.) That in the opinion of the only expert examined by the Committee in reference to the teaching of naval architecture, the Thames and Medway with their private as well as public yards, offer all that could be wished for the study of the steam-engine and shipbuilding, and more than can be found in a naval dockyard; while Portsmouth offers no experiments of value exhibiting the action of heavy artillery against the side of an ironclad ship, the only experiments of the kind conducted there being on board the "Excellent," at close quarters, and with guns of not the largest calibre.

Facilities for study of naval architecture. Q. 1581–96.

(5.) That the main success of the College will depend on the amount of encouragement which the Admiralty give to it, and that it is natural to expect that those who administer the patronage of the navy and distribute its rewards, will have a more intimate knowledge of, and therefore take a more direct interest in, an institution being immediately under their eyes, than if it were stationed at the distance of Portsmouth, surrounded by all the objects of material interest and importance which are to be found in a great naval dockyard.

Advantages of being more immediately under the eyes of the Admiralty.

(6.) And that the naval associations of Greenwich Hospital, with its splendid accommodation and naval gallery, mark it out in an especial degree for the seat of a Naval College.

Special considerations.

And while the advocates of Greenwich Hospital cannot be insensible to the great preponderance of evidence from naval officers against the removal of the College from Portsmouth, and cannot but regard it as an element entitled to great weight and respect in the solution of the practical problem, they wish to call attention to the fact, that a large part of this evidence was obtained in answer to written questions, when from the nature of the case the arguments on the opposite side could not be pressed on the minds of the witnesses, and also to refer to the following additional considerations:—

(7.) That although the active discipline and practical teaching of the service on board H.M. ships, in which the early professional life of an officer is almost exclusively passed, appear to leave little or nothing to desire for the formation of a good seaman and commander, yet the higher naval education, to the defective condition of which the attention of the Committee is directed, is different in its aims, and requires different means and opportunities of study, and is not by any means of a kind to call for a close and continuous contact with the service afloat.

Contact with service afloat not necessary.

three wards on the ground-floor, six wards on the first-floor, and seven wards on the second-floor, besides the council-room and two libraries—all of them large rooms of handsome proportions. Few, if any, structural changes would be required to convert this quarter of the Hospital into a Naval College. It is in perfect repair, and well supplied with modern conveniences. This may be readily understood, when it is remembered that the Royal Commission who reported in 1866 upon Greenwich Hospital, published a detailed account showing that during the 20 years preceding their report, more than a quarter of a million sterling had been spent out of the Hospital revenues in repairs, improvements, and other works connected with the Hospital buildings.

There already exists in connection with the Hospital Schools, a small but valuable observatory, which could readily be made available for the purposes of a Naval College.

Practical and theoretical courses of gunnery distinct.

(8.) That the practical study of gunnery on board the "Excellent" has always b separate and distinct from the College courses of study, just as the practical course the Royal Artillery at Shoeburyness has been separate and distinct from the Wool course, and that no change is proposed in this respect, wherever the College may situate.

Proposed courses of study mainly theoretical.

(9.) That the courses of study proposed for the future Naval College are ma theoretical, and such as are intended to be acquired within the walls of a College; tha the ten branches of study laid down by the Committee, part of the first (practical ste and part of the fourth (surveying) are the only ones for the teaching of which advantage could at first sight be supposed to rest with Portsmouth; that with regar these two exceptions to the general rule, steam will in future be learnt far more t hitherto by Cadets and Midshipmen, and will require in addition a very short prac

Practical courses may be provided.

course; and as far as that is learnt on board the tender which now makes excurs into the Solent, there seems no reason why it should not be equally well learnt on b a tender on the Thames; whilst a knowledge of surveying and pilotage is proposed most of the witnesses to be given to naval officers desirous of acquiring it, by a sum cruize in the Channel, away from the College, wherever it may be placed; and Greenw offers at least as good opportunities for learning practically the principles of surve and the use of instruments on shore or on the river, as Portsmouth does in the Soler

For reasons such as these, the Rev. Dr. Barry, Mr. Spencer P. Butler, and Director of Education, are upon the whole unanimously of opinion, that in the abst and apart from considerations of expense, Greenwich Hospital is better suited Portsmouth Dockyard to be the place for the higher education proposed to be prov for naval officers.

27. *Conclusion.*

In concluding this Report, the Committee trust that the various suggestions have made for improving and extending the higher education of naval officers may, sh they receive the assent of the Admiralty, tend to the benefit of the public service to the greater efficiency of the naval profession.

By assisting in the development of latent talents, and by affording to officer industry and ability all requisite opportunities for self-improvement, they hope that renovated Naval College may infuse new scientific vigour into the Service, and may tribute to the maintenance, in the future, of the high and honourable reputation w has always been the characteristic of the British Navy.

(Signed) CHA^{S}. F. A. SHADWELL.
ALFRED BARRY.
GEORGE HENRY RICHARDS.
A. W. A. HOOD.
SPENCER P. BUTLER.
JOSEPH WOOLLEY, LL.D.

RICHARD SAINTHILL,
Secretary.

Admiralty, Somerset House,
8th July, 1870.

LIST OF WITNESSES EXAMINED.

Date.	Witnesses.	Sections.
5th February, 1870	Rev. Thomas J. Main, Professor at the Royal Naval College	1 to 292
7th „ „	Charles R. Tompkins, Esq., Mathematical Master, Royal Naval College	293 to 479
23rd „ „	John K. Laughton, Esq., Naval Instructor, attached to the Royal Naval College	480 to 646
23rd „ „	Rev. John B. Harbord, Naval Instructor, R.N.	647 to 720
24th „ „	Capt. Henry Boys, R.N., Superintendent of the Royal Naval College, and Captain of H.M.S. "Excellent"	721 to 854
28th „ „	Colonel J. W. C. Williams, Assistant Adjutant-General Royal Marine Forces	855 to 927
28th „ „	F. T. Buckley, Esq., Naval Instructor, H.M.S. "Duke of Wellington"	928 to 1004
2nd March „	Lieut. W. J. L. Wharton, R.N.	1005 to 1046
3rd „ „	Rear-Admiral A. P. Ryder	1047 to 1118
8th „ „	Captain E. G. Hore, R.N., Naval Attaché to the Embassy in Paris	1119 to 1204
8th „ „	Captain H. F. Nicholson, R.N.	1205 to 1320
10th „ „	Rear-Admiral A. C. Key, C.B., F.R.S.	1321 to 1419
15th „ „	Captain R. Ashmore Powell, R.N., C.B.	1420 to 1482
22nd „ „	Captain S. Osborn, R.N., C.B.	1483 to 1524
22nd „ „	E. W. Creak, Esq., Navigating Lieutenant, R.N.	1525 to 1570
6th May „	E. J. Reed, Esq., C.B., Chief Constructor of the Navy	1571 to 1600

ANALYSIS OF THE EVIDENCE.

The Figures refer to the Number of the Questions.

Rev. THOS. J. MAIN,

Professor at Royal Naval College, at Portsmouth, since October, 1839; the College opened for study of Mates (now called Sub-Lieutenants) at midsummer, 1839; a Lieutenant's commission given away every six months to most successful candidate; system continued as long as there were candidates; none now owing to changes which have taken place in the service, but regulation still remains in force—1, 2; Marine Officers candidates for commissions in the Marine Artillery appointed by order of March 20th, 1841; 6 Captains, 6 Commanders, and 12 Lieutenants on half-pay admitted to study by order of Feb. 6, 1842; Masters (now called Navigating Lieutenants) 18th January, 1852; candidates for Naval Instructors 15th August, 1852; Chief Engineer from ships in harbour allowed to attend for instruction 27th February, 1853, and Assistants 7th June, 1853; by order of April 11th, 1858, Sub-Lieutenants waiting to pass their examinations were ordered to reside in College, 3, 4, 5; Lieutenants candidates for gunnery appointments admitted August 10th, 1864; they were transferred from "Excellent" and brought their own Instructor with them, 6; candidates for Marine commissions are now examined at the College, also Sub-Lieutenants monthly in subjects named; full numbers 1,000: 900 required for 1st class, and 600 to pass, and half-a-dozen every year obtain 1st class; total number passing uncertain, 8 to 18; Marine Officers studying for the Artillery are educated and examined, 19; very few Engineers come, not examined at the College, 20, 21; candidates for Naval Instructors come when required; after passing preliminary examination in mathematics and French, they study for their new duties, 23, 24; all the officers named reside in College, if there is room for them, except Engineers; the half-pay officers complain of the accommodation; some of the married officers live outside, 26–31; half-pay officers pass voluntary examination in steam, certificates are granted for it; no examination or certificates in other subjects, 32–35; educational staff consists of the Professor, the Mathematical Master, the Instructors in Fortification and for Gunnery Lieutenants and for the Sub-Lieutenants also a lecturer in chemistry, and an Engineer and a French master; all responsible to the Captain of "Excellent," but supervised by the Professor, 36–44; Marine Officers instructed in mechanical drawings, 45; instruction of Midshipmen too limited; French much neglected, 46–48; opposed to school-boy examination in arithmetic, algebra, &c., that for a Lieutenant is professional, 49–53; Sub-Lieutenants come to pass, not to be educated, ought not to require instruction before passing if reasonably diligent, coming to the College before passing only encourages idleness and cramming, 54–58; is opposed to the system of Naval Instructors on board ship; school-boy education militates against naval duties; quotes instances of irregular working of system, 59–69; not possible for Midshipmen to learn hydrostatics and mechanics in three months, perhaps not absolutely necessary for the majority; in the French and American services these subjects learnt at the training establishments before going to sea, 70–72; Midshipmen should have a thoroughly good education for three years, and then no further instruction, if three years not sufficient, then four, 75, 76; there are about 90 Naval Instructors in the service, their cost about £12,000, 77, 78; young officers cannot be so well instructed under our system as under French and American, 79; our examinations not pitched too high, their arrangements lately improved, 80–87; Navigating Sub-Lieutenants pass same examinations as Sub-Lieutenants, this is by a recent change, they come up better prepared now, and the two classes are about equal in knowledge

of navigation, 88–95; no suggestion to make for making examination of Sub-Lieutenants more efficient, 96–99; Lieutenants should be allowed to come to the College for subsequent instruction as volunteers, but not compulsorily, not in favour of attempting to educate the whole class very highly, not practicable, cannot even be done at Oxford or Cambridge; Lieutenants ought to be at sea as much as possible to acquire a practical knowledge of their profession, &c., 100–104; should be better satisfied if cadets could be instructed for three or four years, and should then have no further instruction, but every encouragement should be given to voluntary study, 106, 107; Sub-Lieutenants coming to College to study before passing, takes up the room and deters other officers from coming there, 112–115; education of half-pay officers should be entirely voluntary, 119; chemistry and general physics should be introduced, lectures on them at present inferior; fortification very well taught, 121–123; would not have compulsory examinations for officers above the rank of Lieutenant, 124; half-pay officers generally make the best use of their time, work hardest on those subjects on which they obtain certificates; think they would not come at all if examinations were compulsory, unless attended by distinct promise of advantages, 125–128; thinks that half-pay officers not making good use of their time do no harm to the College; if they are idle, the Captain Superintendent has the remedy in his hands, 129, 130; officers generally learn mathematics, navigation, astronomy and steam, not much beyond that; there should be no compulsory examinations; if more candidates than could be accommodated come forward the best might be selected by examination; officers should be subjected to an examination, if desirous, and receive certificates, if not qualified no report should be made; officers' professional reputation should not be injured, examination should be voluntary, 131–133; if an officer passes in steam a report is made and he gets a certificate, first, second, or third class, if he fails no notice is taken of it, 134; if the Admiralty give encouragement to industry, officers will go to College, otherwise not, 135; special inducements should be held out to young Lieutenants to study, such as employment; not possible to offer rewards to officers of superior ranks worth their acceptance, command of ships must be given on other considerations; rewards held out to officers of middle age would prove illusory, 136–138; although steam is taught in the sea-going training ship, it should be gone through more thoroughly at the College, 139, 140; proposes the Sub-Lieutenants distinguishing themselves at the College should be noted in the Navy List as "Admiralty Sub-Lieutenants," and receive extra pay for a term of three years; the circular on "meritorious passing" requires alteration, fenced with too many restrictions so as to be useless as an incentive; all Sub-Lieutenants getting three first classes should be certain of almost immediate promotion; proceeds to point out bad working of present rule, 141; present examination in seamanship very defective, 142; best time for officer to study as Sub-Lieutenant, but then he ought to be at sea; when half-pay list is redundant, Lieutenants should be afforded facilities for study, 143; it would be beneficial if half-pay officers could obtain certificates in nautical astronomy, higher mathematics, &c., 145; not in a position to give an opinion about international law; if introduced with other subjects, examinations might be held, and certificates granted, but time must be extended, 146–149; six months extra required for each extra subject, 150; the Committee of 1858 (Sir James Hope's) appointed to consider a proposal from Admiralty of that day to replace present system of instruction by courses of popular lectures, 151–153; does not think that definite ideas on physics and chemistry can be carried away from merely hearing lectures, if they take notes it is better, 154, 155; every one doing substantial work should have substantial reward, but do not see what direct inducements the Admiralty can hold out; if industrous men were marked as such, thinks that would be a great incentive, 156–159; a staff college might be advantageous if employment could be found for officers; with the prospect of employment no men work harder than Naval Officers, 160; not desirable to have compulsory examinations to test the progress of officers, Naval Officers generally very independent of one another; the evil to the College of officers idling not substantially felt, 162–166; if other special subjects of instruction are introduced at College, staff of Instructors or Lecturers must be increased whether done at Portsmouth or elsewhere, 166–168; system of instruction for half-pay officers at the College more like private tuition, owing to their inequality of attainments, 169; thinks that Commanders should only come to College within three years of their promotion—Captains only to revise their course or for special objects, 170; if proposed improvements at the College were carried out there would be room for a larger number of officers, 172, 173; wishes that more facilities were afforded at the College for study of practical surveying, might be done in summer months, by aid of the "Bee" without interfering with instruction in steam, 174–177; steam a subject continually altering, always necessary to keep up its instruction, Naval Instructors not generally competent to teach it, best done by professional men—Engineers, 178, 179; thinks it best, as a rule, that all officer students should reside within the College, except married officers, 180, 181; half-pay officers supposed to attend in study the same as the others, some of the Masters attend from 9 till 12, and from 1 till 4, half-pay officers cannot be bound the same as school boys, 182; Captain Superintendent would report to Admiralty those who were irregular, a record kept of officers' attendance, 183; no general lectures for half-pay officers than are for the others, 184–186; fortification very well taught to marine artillery students and gunnery officers, half-pay officers do not study it, 188; as a rule the Gunnery Lieutenants work very hard, they are working as it were for a staff appointment and the premium of extra pay, it acts as a powerful stimulus, and is most satisfactory as a matter of education, 190–193; compulsory examination for half-pay officers not advantageous unless some inducement to study be held out worthy of the attention of officers of superior rank, 194; if Navigating Officers ceased to exist as a separate class, thinks that their place could be supplied by Lieutenants, who would qualify for the duties, stimulated by the grant of increased pay, thinks the change would be very beneficial and would assist education, the knowledge of officers generally of astronomy, navigation, &c., would be much improved, 195, 196; an undue weight not given to French at the College examination for Lieutenant, 197–200; most advantageous time for study at the College as a young Lieutenant, 201; if number of subjects at College were increased, and certificates granted for steam, time for study at College must be extended, certificates should be taken in succession subject by subject, 202, 203; preliminary examination for half-pay officers not desirable, if more candidates than vacancies the most proficient might be selected, 204; results of examinations, with names and number of marks obtained, are reported to Admiralty by the Captain Superintendent, 205–209; examination for Gunnery Lieutenants very hard for the first class, might be desirable to extend the time, it is now seven months, 210–214; Engineers are examined by Dr. Woolley, their term at the College uncertain, studies often interrupted by appointments, high mathematics not necessary for them, but they should be able to study scientific works, 215–220; it would be better if marine artillery officers were allowed six months more time for study, the reports from Staff College at Sandhurst shew that the Marine Artillery Officers who have been there have done highly creditably, all these officers formerly pupils at Royal Naval College, 221–223; thinks that first class Gunnery Officers after a certain time of service should be allowed to return to the College voluntarily for a year's more extended course of mathematics, and should be on full pay, third class gunnery certificates should be abolished, 224, 225; Sub-Lieutenants, who on passing should merely come to the College for examination, not for instruction; sees no advantage in altering the order of sequence of their examinations, 226–231; the examinations held at the College interfere with its legitimate work, takes up the time of the Instructors during which they cannot teach, the officers also are frequently turned out of their studies, candidates for marine commissions and for interpreterships should be examined elsewhere, the College staff should be relieved of these examinations, no difficulty as to examination of Gunnery Lieutenants as in that of Sub-Lieutenants, 232–239; foreign languages best learnt abroad, Admiralty might afford facilities for that, 240–242; considers Portsmouth the most advantageous place for officers to study at, having regard to its naval facilities, much better than Greenwich, officers see in the dockyard all new improvements in ships, they attend the gunnery ship, torpedo course, &c., the public mess in the dockyard very beneficial, 243–248; thinks it would be very desirable to allow young officers of superior abilities to go to Cambridge for study, under proper regulations, 249, 250; room could be gained at the College by sending the Sub-Lieutenants preparing for passing on board a ship, the College could be much improved by refitting the interior, and by removing elsewhere some of the

present residents, additions to the buildings could be made if necessary, a class lecture room much wanted, an allowance formerly granted for models should be restored, 251–256; buildings at the College under Captain Superintendent and Clerk of Works, 257–259; Naval Instructors are taught at the College by the Professor and Mathematical Master, they are taught the use of instruments, thinks they have sufficient time allowed them, after leaving the College it would be advantageous if they were attached to the "Britannia" for a term, 260–266; thinks that as many Midshipmen as possible should be attached to the "Flying Squadron" to learn seamanship, 268; pay and position of Naval Instructor not sufficiently attractive, no competition, would prefer seeing the duties of Naval Instructors performed by properly qualified Lieutenants, always a difficulty in getting civilians men of first class, 269–272; not acquainted with the text books used in "Britannia," they are not published, at the College Cambridge books are used, and others specially published for use of the service, 273, 274; in favour of a theoretical course of study at the College to expand the mind, 278; elementary ship-building difficult to be studied, to be done advantageously requires very high mathematical knowledge, perhaps best studied at South Kensington, difficult for naval officers to acquire a good theoretical knowledge of it, would take up too much time, does not see the way to arranging it as a course of study, 279–288; candidates for Beaufort's testimonial subject to higher examination than other Sub-Lieutenants, 289; all the marks given at the College examinations for Sub-Lieutenants are for work done at the examination, except those for the use of nautical instruments (in observations taken on board ship), officers not examined in use of the theodolite, very desirable that they should be instructed in it, 290–292.

CHARLES R. TOMKINS, Esq.

Naval Instructor, R.N., has been Mathematical Master at the Royal Naval College for three or four years; instructs officers in pure mathematics, under Professor Main, 293 to 297; Half-pay Officers and Naval Instructors study nautical astronomy; the former are examined in steam only, 298–300; half-pay officers (not many) are instructed in theoretical surveying and the practical use of the theodolite, 301–303; compulsory examinations for half-pay officers objectionable, 304, 305; undesirable that officers of position should be subjected to them; all half-pay officers are not equally prepared, one class not having acquired the necessary theoretical knowledge, and in a uniform system of examination, this class would be placed on a lower scale than others, who perhaps are not better practical men, 307; the class of officers referred to may now leave the College without taking much knowledge with them, 306; some do not exert themselves greatly, 308; and might be reported on by the teachers, without examination, 309; some officers, of the higher class, come entirely ignorant of theory, cannot even work a decimal fraction, 310; officers would study more advantageously at the College as Lieutenants, 311; Commanders before and after active service, should be allowed to study, also Captains who have a scientific appointment in view, but the last should not generally be allowed the benefits of the College, 312; some of the officers who come so unprepared to the College still gain knowledge of appreciable value, 313–315; some officers do not work, and injure the tone of the College for industry, 316, 317; some are got rid of by the executive officer in charge of the College, who makes recommendations to the Admiralty, which are acted upon, 318–320; has no suggestions to offer as to the means of stimulating the industry of the higher classes of officers 321, 322; Sub-Lieutenants and Navigating Sub-Lieutenants might qualify as Surveying Officers, with the stimulus of special appointments to those who qualify; Lieutenants might be allowed to study while on full-pay; officers generally who did well might be selected for staff appointments; assumes that Navigating Lieutenants as a class will be abolished, 324, 325; the names of officers of the higher classes who qualify should not be notified in the Navy List, 326; young officers qualifying for gunnery are generally most attentive, are influenced by a sense of honour and duty, and in a minor degree by the prospect of extra pay; these officers are subjected to examinations, 327–329; thinks every officer would submit to voluntary examinations; some officers, though as well qualified to pass in steam as those who do pass, and who have worked as hard, decline to go up for examination, because they are nervous or afraid of not passing, 330; young Lieutenants who could start fairly with others might be induced without difficulty to go up for any examination, this, however, should not be compulsory, 331, 332; of the young officers who formerly studied for Lieutenants' commissions under the order of December, 1838, about one-third worked very hard, the remainder probably worked quite hard enough, and the majority derived great benefit from their studies, 333–336; they underwent compulsory examinations, 337; does not think Lieutenants would be equally induced to study by a prospect of promotion, 338; half-pay officers pay more attention to steam, because they imagine there is a prestige at the Admiralty in favour of those who obtain certificates in that subject, 339; when steam was in its infancy few officers had any knowledge of it, now they all know more or less about it, from having served in steam ships and passed an examination, 340, 341; nautical astronomy and surveying are subjects as important as steam, 340; young officers now pass a tolerably severe examination, 342; and if half-pay officers could get a certificate in nautical astronomy, some would pass in it instead of steam, 343; obtaining a certificate in nautical astronomy and the higher branches of mathematics, would act as a stimulus, and induce officers to qualify in those subjects, in addition to steam, 344–346; an officer knowing nothing of theory, could scarcely pass in steam in less than nine months, 346; some of the younger officers would get a thorough knowledge of nautical astronomy in from three to six months, but some good practical officers are so long occupied with preliminary studies that they have to leave the College without finishing the study of the theoretical parts, 347; the preliminary work for steam would scarcely serve for nautical astronomy also, as the theoretical knowledge for second and third-class in steam, requires but a very small knowledge of arithmetic, algebra, and trigonometry, 348, 349; the time would have to be increased if the subjects were doubled, 350; very few are qualified to take up the differential and integral calculus, or the higher branches of mathematics, 351; voluntary examinations would be beneficial, and would stimulate zeal by enabling the Admiralty to pick out those who are qualified in particular subjects, 352–356; if officers were encouraged to study by grants of additional seniority, such a change would be attended with advantage as far as the rank of Sub-Lieutenants only, 357–359; officers might be permitted, most advantageously, to study as Lieutenants, or as Sub-Lieutenants for special appointments, 360; practical surveying is taught on land only, 361; might be taught on the water also, 362; officers are not taught to draw plans from surveying data, might be taught with great advantage, 363–365; well prepared officers could go through a course of surveying and nautical astronomy, as well as steam, within the allotted time, 366; no instruction is given in magnetic instruments beyond the azimuth compass; a few officers are instructed in the theodolite, 367–368; the observatory is very small, and is a chronometer depôt, so that it can hardly be used for fear of damage, 369, 370; the scale of time allowed to officers at the College is working time, and is sufficient; in the case of half-pay officers it can be extended six months, 371–375; it would be advantageous if Naval Instructors served a short time in "Britannia" before going to sea, 376; has taught arithmetic, euclid, and trigonometry to Midshipmen in sea-going ships, 377–378; there is no examination in these subjects, which discourages the study, and the knowledge of them perhaps is lost after a Midshipman leaves the sea-going training ship, 379–384; knowledge of those low subjects ought to be shown distinctly by the results of the higher papers at the examination, 385; in some cases formulæ only are known, and it would be a benefit if the study of algebra, trigonometry, and arithmetic were more directly encouraged in the examinations, 386–389; would exclude geometry, 390; the present examination is not a complete test of an officer's qualifications for the rank of Lieutenant; such a test is difficult to obtain; studies on board ship are much interrupted, 391–394; euclid and geometry are taught, 395; the slight knowledge only which some officers have of mechanics and hydrostatics is still of use; some do not commence the study till they are about to pass, 396–399; more teachers and accommodation are wanted at the College, 400; holding a number of examinations inconvenient there; even the examinations for Sub-Lieutenants have caused much inconvenience, 401–409; the College is crowded at times, and Sub-Lieutenants might be instructed elsewhere with advantage, 410–412; suggests a small astronomical observatory should be erected, 413, and a permanent French master appointed, 414; also an efficient chemical lecturer, who could give lectures in geology; an executive surveying officer, an astronomer, and a lecturer on commercial, international,

and court-martial law; officers further to study "naval engineering;" officers would have one year as Lieutenants and a second as Commanders for these studies, the latter should at once enter upon the higher course of study, 415–422; would not allow an officer to go to College to study a language only; there should be German and Spanish masters there as well as French; languages are generally best learnt abroad; would abolish third-class certificates for Gunnery Officers, 426, and raise the pay of the first and second class; would allow Sub-Lieutenants to qualify in gunnery for service in small vessels, and those who passed first-class to study at South Kensington, their expenses being paid by the Government, 427, 428; young officers of ability might be sent to Cambridge with advantage, 429, 430; few officers would be found to go through extra branches of study at the College, and it would not be advantageous to appoint professors; more advantages in establishing courses in London, 431; the class of Engineers do good work, 432–437; chemistry, ship-building, and languages could not be taught without a great extension of the College buildings, though removing the Sub-Lieutenants would give more room, 438–441; little necessity would exist for Naval Instructors in sea-going ships, except in the flying squadron, in which all young officers should serve for one year; six-monthly examinations should be held in all ships, 443–446; provisional examinations for Lieutenants usually take place in flag ships, 447–449; the half-yearly examinations held by Naval Instructors objectionable, 450–453; if the navigating class were abolished, officers should be specially instructed in navigation and pilotage, 454–458; young Navigating Officers generally pass worse examinations than the Sub-Lieutenants, but have greatly improved under the present system, 458–468; are also inferior in the practical use of instruments, 469; if the navigating class were abolished, officers should qualify in navigation and pilotage, and should receive extra pay, as Gunnery Lieutenants now do, 470–472; in technical knowledge some of the old masters were probably unsurpassed, 473, 474; daily routine at the College, 476; Sub-Lieutenants are instructed as a separate department, 477; duties of the Professors, 478; numbers of which the classes are composed, 479.

JOHN KNOX LAUGHTON, Esq., R.N.

Is of the rank of Naval Instructor, borne on the books of the "Excellent" for service at the Royal Naval College, 480, 481; regular duties are the instruction of Lieutenants passing through the gunnery course, also assists in the monthly examinations of Sub-Lieutenants; has instructed Half-pay Officers and Marine Officers, but only by a sort of accident, 482–485; Gunnery Lieutenants are subjected to compulsory examinations, and if they obtain certificates become entitled to extra pay, 486–489; these compulsory examinations are not objectionable, 490, 491; has observed the system of instruction of Half-pay Officers, and considers compulsory examinations in their case not desirable; Naval Officers of that rank would not subject themselves to risks of rejection, 492, 493; does not think that even young Commanders, of the average ages of Gunnery Lieutenants, would submit to them, 494, 495; in the case of Lieutenants on half-pay being permitted to study, this objection would be obviated, but, unlike Gunnery Lieutenants, ordinary Lieutenants would not have the prospect of extra pay as an inducement, 496; half-pay officers work well, but not so hard as the Gunnery Lieutenants, they are older men, 498, 499; young Lieutenants would be better at sea, 500; it might be advantageous if certificates were granted half-pay officers in other subjects besides steam, 501; Gunnery Lieutenants require, and are allowed, six months' study at the College, but do not in all cases continue there so long, 502–504; officers who obtain first-class gunnery certificates might, after a commission at sea, be allowed to carry on their mathematical studies to a higher point; and those who obtain second-class certificates, to work for first-class, if specially recommended, 505; half-pay officers work remarkably well; at times it is almost painful to see men of their age (30 to 40 years) labouring at the elements of vulgar fractions, 506; an officer should be allowed to follow his own speciality, for instance, if he has a talent for shipbuilding, he might be placed to study with different shipbuilders, 507; examinations, after qualifying for Lieutenant, should be optional; the officers at the College, especially the half-pay officers, work quite as hard as can be expected, 508, 509; some officers might come to the College younger than at present, 510; chemistry and kindred sciences, such as geology, would probably become favourite studies among Naval Officers; the little knowledge of international law which they would pick up at lectures might be dangerous to themselves and to the country 511, 512; it is questionable if systematic knowledge of the law of courts martial and the law of evidence would be useful, 513; practical surveying is taught to a small extent, does not think that more than a few officers would care to carry out that study, 514, 515; does not feel competent to propose any improvement in the instruction of half-pay officers, 517: they devote themselves mostly to the study of steam, 518, 519; principally with a view to obtain certificates, 520; some might choose to take out certificates in other subjects, instead of steam, but would not work harder than at present, 521; does not think officers would come up to periodical examinations, 522, 523; but they might be expected to make fair use of their time, 524; has been four years at the College; has observed that some few officers have not worked hard, 525, 526; after passing in steam, some take up nautical astronomy, and work as hard at it as they did at steam, 527, 528; some also learn French and surveying, 529; considering the amount of knowledge possessed by officers when they come to the College, does not think the system can be improved, 530; the course of education of young officers should be much more severe, 531; such a thorough foundation might be given in the training ships that they would start on a very different footing, 532, 533; does not know if officers going through the surveying course are instructed in the theodolite, 534, 535; passed through the College himself, but there was at that time no prescribed period; obtained instruction there that has been of the greatest use, 536–538.; a Naval Instructor on first going to sea, enters a new course of life, but soon becomes accustomed to it; no instruction can give him tact, 539; on first going to sea found it difficult to observe with the sea horizon, with that exception the course at the College was very thorough, 540; Naval Instructors would learn the modes of teaching better by assisting to instruct Sub-Lieutenants at the College, than by passing a period in the "Britannia," 541, 542; Naval Instructors who have passed the College are sufficiently acquainted with the use of instruments, 543; has been twelve years at sea, thinks seven the average number of hours a week that midshipmen are under instruction, 544–546; subjects of study are principally those of the examinations at the College, 547; in some exceptional cases the boys studied higher, but unless they had special aptitude, euclid would not be studied at all, 548–552; in ordinary cases they can do no more than keep their former knowledge, 553; has taught some midshipmen French in his cabin in the evenings, 554; as a rule, Naval Instructors could not give regular instruction in French, 555; the French master at the College instructs the half-pay officers once a week, and the Sub-Lieutenants once a week, 556, 557; officers who have not a competent knowledge of French by the time they are 35 years of age, will probably never have it, 558–560; young officers ought to go into ships on actual service with a proper knowledge of French, 561; at least a knowledge far beyond a few lessons in Ollendorff, 562; special inducements might be offered to officers to study French, 563; those who had a decided turn for languages might be assisted by the Admiralty to visit the Continent, 564, 565; has no special acquaintance with the studies of half-pay officers, but has assisted them in difficulties; there are no lectures, 566–571; does not know if his remark about half-pay officers puzzling over vulgar fractions would apply to any of the 25 who are there now, 571; they go on to the more practical parts of steam subjects as soon as they can, 575; the steam course embraces a good deal of mathematics, in fact as much as may be read without the differential calculus, 576, 577; the same course would assist them in other studies, 578; the instruction of half-pay officers is one of the objects of the College; is doubtful if other professional subjects than steam would not be learnt better where they are worked out in a practical way, 579–583; officers have at present facilities for the study of the greater part of the subjects comprised in the course of the United States Naval Academy, 584; chemistry might be added with advantage to the course at the Royal Naval College, 385; the steam course includes heat, statics, dynamics, and hydrostatics, 586; heat is not taught by experimental lectures at all, and chemistry only by those of a very primitive kind, 587–518; to study these subjects, half-pay officers must possess a different kind of education to that they now have, 589; at their age without a knowledge of mathematics, they could not make much progress, however long they were at College, 590; might obtain an adequate knowledge of galvanism and electricity, 591; absolute absence of knowledge on

those subjects is not uncommon, 592; some officers could now pass an examination on the greater part of those subjects, 593; it would be a gain to the service if officers had the necessary previous education, which must come by teaching them as boys, 594, 595; who now in sea-going ships only retain even their previous knowledge in exceptional instances, 596, 597; a boy 16 years of age, thoroughly grounded, and obliged by subsequent examinations till he was 18 or 20, to keep up his knowledge, might be trusted not to forget it afterwards, 598, 599; until lately the intermediate examinations of midshipmen were almost a farce, 600–602; opportunities for midshipmen to keep up knowledge are not equal in all ships, 603, 604; some ships have no Naval Instructor, 605; a boy of 16 might keep on his studies by himself, 506; as the last three years of his education would be exclusively technical, 607, 608; the final examination for the rank of Lieutenant enforces their keeping up their study to that extent, any subsequent study should be entirely voluntary, 609, 610; Sub-Lieutenants would be better engaged in the active duties of their profession than in the College, whether at Portsmouth or elsewhere, 611–613; only a few half-pay officers have knowledge enough to study with advantage, and only a few Sub-Lieuteuants have any great amount of knowledge when they pass for Lieutenant, 614; the hope of the future stands entirely with the younger officers, 615; who must to a great extent educate themselves, but to a Naval Officer practical professional knowledge is much more important than any amount of theoretical knowledge, 616; higher education should be left to their natural inclination, but should be encouraged and assisted, 617; much better results may be anticipated from the present improved system of education, and in a few years half-pay officers will be competent to take up the higher branches with great advantage, 618–620; though young officers do not generally add to their knowledge at sea, there are some (it may be hoped an increasing number) of brilliant exceptions, 621, 622; the examination for Lieutenant is only a test of mere technical knowledge of navigation and astronomy, mechanics have little weight, 622, 624; the bulk of young officers do not take mechanics at all, 625; the little smattering, which is all that a large proportion obtain at the College is worthless, some study it at sea, and some few have a very fair knowledge of it, 626–628; the examinations of Sub-Lieutenants and of candidates for commissions in the Marines, cause occasional inconvenience, 629–632; if the courses of instruction were extended, the time might also be extended; in exceptional cases young officers might be allowed to go to Cambridge to take the degrees, 633–634; or they might remain two years, and take out some certificate of honour only, the Admiralty granting some pecuniary assistance, 635–638; officers would always require some short preparation before passing for Lieutenant; the present examination is not a sufficient test, as it may be passed without taking in any of the more theoretical subjects, 639–643; when the new circular comes into operation, the numbers given might be re-adjusted, so as to allow full weight to the theoretical papers, 644–646.

Rev. JOHN B. HARBORD, M.A., R.N.

Is a Naval Instructor, 647; thinks that the passing examination for Sub-Lieutenants should be more searching than at present; young officers can answer present examination papers by rule of thumb, without knowing anything of principles; it should be made more comprehensive and should include pure mathematics, algebra, trigonometry, and all the subjects taught during a Midshipman's course from his entry on board the "Britannia;" unless this is done, they throw everything else overboard except what is necessary to enable them to pass, 648–654; thinks that Naval Instructors qualifying for service at the Royal College obtain very deficient instruction; especially as to use of instruments, they receive very little as to the sextant, and none in use of quarts, or the theodolite; in consequence, they go to their duty dependent in a great measure on their own pupils, 655; thinks that before Naval Instructors join sea-going ships they should be attached for a term to the "Britannia;" they should remain at the College for three months, as at present, and then go to "Britannia," 656, 457; Naval Instructors should learn nautical surveying at the College, and should have instruction in the Observatory, and as to instruments generally, 660–665; thought when at the College that few of the half-pay officers did much; they should go there younger as Lieutenants, and be encouraged to study, 666, 667; sees no objection to periodical compulsory examinations to ascertain their progress; no man can be sure of his own knowledge unless tested by examinations; they act as a stimulus to exertion; no one would be driven away by them who really wanted to study, 568–674; officers might be induced to work hard at the College by giving them the preference of employment and priority of promotion, 675; studies at the College should be extended, and should include nautical surveying, fortification (for all officers) the physical sciences, international law, and some knowledge of hygiene, 677–680; study at the College should be made virtually compulsory by the award of priority of employment and promotion, and by extra pay for serving in special capacities; direct compulsion would not work, but the College course should be virtually compulsory on all officers seeking professional advancement, 681, 682; an examination for Sub-Lieutenants quite sufficient if made a greater reality, and if the six-monthly examinations afloat were more stringent; young officers then would be better prepared; no advantage in having the examination at a later period, 683–685; it would not be practically advantageous to oblige all Sub-Lieutenants to pass a year at the College; they are better employed at sea; separating the examination into two parts, first theoretical and then practical, might be an improvement, but not advantageous in some respects, 686–690; the most advantageous time for an officer to study at the College; after promotion to rank of Lieutenant; he then appreciates it most, 691; instruction in steam on board ship given by the engineer, not by the Naval Instructor; not generally very efficiently done: engineers not good systematic teachers; half-yearly reports of knowledge of steam-engine generally filled in without examinations, 692–698; lectures on international law, &c., better given near London than at Portsmouth, because better lecturers can be procured, 699; practical instruction in navigation, and nautical astronomy should be retained at Portsmouth; better opportunity of teaching those subjects there than at Greenwich; Portsmouth the best position for the Naval College for the practical parts of the course; mathematics and theory, however, might be taught equally well anywhere else; Portsmouth far better for teaching steam practically than Greenwich, and better for surveying also; there is also gunnery at Portsmouth; the advantages of having the College at a naval port are, that ships are constantly coming in; fitting and building; also the access to factories; except the practical portion of study—gunnery, surveying, and steam—the other subjects could certainly be equally well taught at Greenwich; officers could not have the same opportunities of seeing engines of different constructions at Greenwich as at Portsmouth; if the College were moved to Greenwich, these advantages would be lost, 700–710; if lectures on international law, &c., were dissociated from the College, they would come to be regarded more as an amusement than as a means of study; officers at the College should have opportunity of being examined and of being granted certificates; there ought to be some connection between the lectures given and the College, 711; thinks the present instructional staff at the College sufficient, but a permanent French master should be added; instruction in French should be attended to chiefly when young, 712, 713; from six to eight hours a week all that can practically be given to study on board ship; the pupils are in various stages of proficiency, and require individual teaching; has endeavoured to instruct them in pure mathematics, but it is difficult to get young officers to attend to such subjects, 714–717; the duties of Naval Instructor would probably be easier and more effective if the examinations could be made to bear on these subjects, 718, 719; eight hours a week is as much as you can expect, as a rule, for study on board ship, 720.

Captain HENRY BOYS, R.N.

Is Captain of Her Majesty's ship "Excellent," and Superintendent of Royal Naval College, 721; has not had much experience there, only having been there for a short time; thinks that inducement should be held out to half-pay officers to study, and that there should be some limit to the age at which they should be allowed to join the College, although good efficient sea officers they come not sufficiently prepared, and they lose time in learning rudimentary knowledge, that they ought to be familiar with before they come, 722; thinks that the Admiralty should exact that officers should be up in elementary knowledge before joining, officers not qualified would not then join, subjects of study should be voluntary, after proper time officers should present themselves for examination, if not willing to do so they should be allowed to withdraw, so as to avoid the stigma of re-

jection, 724; at present Sub-Lieutenants waiting to pass their examinations as Lieutenants live in the College and inconveniently crowd it; they should live on board a ship; a ship might be fitted for the purpose and attached to the "Excellent," on board of which they should live and study, they should come to the College to pass their examination only, 725; at present also they inconveniently crowd the "Excellent," the gunroom mess might be removed to the auxiliary ship, 726–728; thinks that the final examination in seamanship should take place at Portsmouth, midshipmen might pass abroad provisionally without classification, the examination for classes should be under the same officer as much as possible, so as to be able to compare their relative merits, this is a revival of a former practice, except that they were formerly classed at the provisional examination, this would be more satisfactory than present system and there would be more uniformity, 728–730; thinks that third class gunnery certificates should be abolished, qualification too low, and officers only capable of taking a third class scarcely entitled to extra pay, 732–734; the examination of candidates for marine commissions might be removed from the College with advantage, as it takes up the time of the Instructors and interrupts the course of study, 735, 736; the accommodation of the College very inferior, alterations might be made without any great expense, room might be obtained by removing second mathematical master, Instructor in fortification, and Porter, also Matron, whose office might be dispensed with if female servants were replaced by males, who would be more efficient, and, as satisfactory to officers, accommodation could then be provided for fifty officers, also model and class rooms, a laboratory, and observatory, billiard and smoking rooms, the latter would add greatly to comfort of students, and avoid sending them out for amusements, 737–758;* officers might be induced to study hard if, on passing examinations and receiving certificates, they had preference of employment, possibly also by having a portion of full pay and sea time, 759; a few Lieutenants might be selected for study on full pay, being attached to "Excellent," but this would not answer generally in the service, 760, 761; instruction at College should not be mathematics alone, surveying should be taught, and chemistry, examinations should be voluntary, and certificates should be granted for all subjects taught at College, officers failing, or not going up for examination, should retire from the College, 762–765; the progress of young officers under the Naval Instructors depends chiefly on the character of the latter and the support he receives, 766; Sub-Lieutenants should be employed at sea, the best time for officers to go to College is as Lieutenants, when they have served some years at sea, 767, 768; the possession of certificates in steam, and other subjects, should not be necessary for promotion, but should tell with other claims in an officer's favour; many good practical officers have little knowledge of scientific subjects, but scientific knowledge very desirable, 769; if Navigating Officers were abolished as a separate class, duties could be performed by Lieutenants educated for the purpose, and receiving extra pay the same as Gunnery Lieutenants, they should be instructed in magnetism and the management of compasses, also in surveying, and the use of observatory instruments as a branch of nautical astronomy, navigating duties require nothing but practice, 770–776; the Captain Superintendent of College much occupied with his ship duties, chiefly concerned with the supervision of its discipline, the Professor wholly responsible for the efficient carrying out the course of instruction, it would be his duty to report negligence or irregularity to Superintendent, to be by him reported to Admiralty, as has been done, 777–779; thinks that the Sub-Lieutenants would be better away from the College; unadvisable that they should be examined where they are instructed; mixing in close contact with their superiors does them good sometimes, and sometimes gets them into familiar habits and produces a want of respect, 780–782; the vessel to be attached to "Excellent" for the Sub-Lieutenants should be any old sailing frigate, a good sized mess room, a good sized study, and sufficient room for sleeping in hammocks nearly all that would be required, one good Naval Instructor sufficient for them, 783–788; the present rules under which Sub-Lieutenants go to "Excellent" and College to pass for gunnery and navigation operate unfairly, and should be amended, 789–790; the auxiliary ship attached to "Excellent" for use of Sub-Lieutenants should be their home while there; should be connected with "Excellent" by a bridge, and should be subject to its discipline, 791, 792; there would be no advantage in altering the order of sequence of the Sub-Lieutenants' examinations, 793–796; nor in extending the theoretic course of gunnery for them, they have quite enough to do already, 797; would do away with third-class gunnery certificates, the examination for second class should be somewhat lowered, officers failing to go back into general service, 798, 799; all Sub-Lieutenants should have the same time for preparation for examination, so as to bring them all nearly to the same footing, not possible to compensate the inequality of advantage in having or not having a Naval Instructor, the present system of granting them leave after passing works badly, 800–804; would not abolish the third class certificates of Sub-Lieutenants, 805, 806; Sub-Lieutenants should be at sea as much as possible, because that is the time when they learn more of their profession than at any other time in their lives by watch-keeping, and having responsibility thrust on them, 807–809; certificates of qualification in seamanship not to be implicitly relied on, 810, 811; an examination in seamanship for the rank of Lieutenant might be established with advantage, a second one, but it requires consideration, and is difficult, as it would alter the establishment of classes, would perhaps defer promotion, and it would tend to unsettle the minds of young men, having further examination perpetually hanging over them, 812–817; it would be desirable to extend the system of voluntary examinations, and granting certificates to other subjects besides steam, such as nautical astronomy and higher mathematics, after completing the course of instruction officers should submit to examination, and if they did not present themselves they should leave; not prepared to state to what extent the officers at the College go in professional knowledge for which they do not get certificates, 819–823; thinks that test examinations would tend to keep officers away from the College, 825; officers should not go to the College after being more than three years Commanders, unless they had previously studied there, or come up to a proposed test to prove they were prepared for a further advance, 827; thinks international law a dangerous subject to meddle with, better to leave officers to their own common sense, most of the cases likely to arise provided for in the treatises furnished to naval officers, 828–831; thinks that wherever the dockyard and gunnery ship are, that is the best place for a Naval College, officers on half-pay improve themselves as much by seeing ships and the dockyard as they do by the studies of the College itself, 832; not in a position to express an opinion on the American system of naval education, 833–839; thinks that French should be taught by Naval Instructors, and that opportunities should be given of sending officers abroad to study French as Sub-Lieutenants, the facilities for studying French at the College should be increased, 840–842; thinks it would be beneficial to allow young officers of superior abilities to go to Cambridge for a certain number of terms, being assisted by the Admiralty to do so, 843; suggests that the divisions of the cabins at the College when remodelled should be of a more solid description than at present, the building at present too draughty in the winter, 844; the educational staff should be increased by a Hydrographic Officer to teach surveying, 845; the plans suggested for improving the College provide accommodation for a lecture room, a model room, and another reading room, 846, 850; a steam launch should be attached to the "Excellent" for surveying, 852, 853; a record is kept of the daily attendance of the students at the College, and is inspected by the Superintendent every morning, 854.

Colonel JOHN W. C. WILLIAMS, R.M.A.

Was for five years Instructor of Fortification at the College, 855; thinks the education of young marine officers insufficiently advanced, and should include more subjects, 856; mathematics at present in excess; other subjects might be substituted, 857, 858; military surveying is not taught, 859; the period of instruction consists of two terms of six months each, 860; might be lengthened with advantage, 861; compulsory examinations take place quarterly, half-yearly, would be sufficient, 862, 863; the average number under instruction is about eight, 864; they are very industrious, 865; chemistry, physics, and other subjects might be thoroughly entered into if the course were extended to two years, and the mathematical studies diminished, 866, 867; half-pay naval officers on entering the College should be required to name the subjects in which they require instruction, and should take a qualifying certificate in at least one subject, 868; the present system

* The witness submitted to the Committee plans of the buildings, showing how the proposed increase of accommodation could be practically effected.

produces a bad effect, 869; it ought to be ascertained if they employ their time satisfactorily, 870; many senior officers would take certificates in other subjects than steam, were it usual to do so; officers returning a second time should take up different subjects, 871; or higher certificates in the same subjects, 872; inducements should be offered to Lieutenants to study, 873; they should be attached to the "Excellent," as Gunnery Lieutenants now are, 874–876; the accommodation at the College is not sufficient, each senior officer should have a room to himself, 877; the present building might be adapted, 878; the instructional staff is barely sufficient, 879; officers of Royal Marines and Marine Artillery should be allowed to study at the College in the same way as half-pay officers are, 880–883; does not remember any other deficiencies in the course of study, 884, 885; candidates for commissions in the Marines might be examined in London, 886; which would be a more convenient locality, while the style of the examination, except in mathematics, would be improved, 887; there should be French and German teachers, and both naval and marine officers should study languages on the continent, 888; and should pass a compulsory examination, 889; if successful, should receive some advantage; the service suffers most from their ignorance of French and German, but a knowledge of Spanish and Italian is desirable, 890, 891; refers more particularly to the wants of marine officers, 892; some naval officers studied fortification, 893, 894; more would not have studied it merely to obtain certificates, 895; candidates for the Royal Marines pass between the ages of 17 and 19; cannot speak as to the subjects in which they are examined; are as well grounded as other young men, 896–898; do not go in for the higher subjects, 899; attaches greater importance to the lower subjects; mathematics the principal, 900, 901; but papers are given in arithmetic, algebra, &c., 902; knowledge of the differential calculus was included, 903, 904; marine officers are generally sufficiently grounded at once to proceed; are recommended by the Examiners, 905, 906; pass for the artillery between the ages of 18 and 20, 907; probably, if allowed, there would always be four or six marine officers who would wish to pursue their studies subsequently, 908–911; if the College and "Excellent" courses were separated, Greenwich would have advantages over Portsmouth as a place for a college for marine officers, 912–917; have had good instructors at Portsmouth, 918; would prefer persons unconnected with the service as instructors in the higher course for marine officers, 918, 919; they should not be examined in physical sciences on entry, unless these were to form a part of the education at public schools; candidates should not require cramming, which is a great public evil, 920–926; in times of peace officers of Marines, or Marine Artillery, could be spared to study without difficulty, 927.

FRANCIS T. BUCKLEY, ESQ., R.N.

Has been Naval Instructor 13½ years, 928; passed through the College in about three months, 929, 930; the course was then too easy, 931; believes nautical surveying is not taught, 932; the use of the sextant, artificial horizon, and Azimuth compass is taught, 933; but no instruction is given in transit observations, 934; Naval Instructors would commence their duties in sea-going ships under greater advantages if they had passed a certain period in the "Britannia," 935–937; half-pay officers may benefit much by studies at the College, but can pass through without learning anything, 938; compulsory examinations in other subjects than steam would be beneficial, 939, 940; officers should not study at the College till they had served two or three years at sea as Lieutenants, 941, 942; examinations for Lieutenant should include algebra, arithmetic, and trigonometry, 943; the maximum amount of instruction to Midshipmen in sea-going ships is eight or nine hours a week, the average about five or six hours, 944–946; the time could not be increased, 947; there is occasional voluntary study in evenings, 948; and at certain times, "sights" are taken, 949–951; Naval Instructors have not sufficient instruction at the College to enable them to teach surveying, which is very desirable, 952–956; has taken part in a survey, but this is an exceptional case, 957–959; the instruction in the "Britannia," and the examinations at the College, have been assimilated, 960; Midshipmen show great distaste for the study of geometry, algebra, &c., as they believe they would be no use in passing, 961–963; attributes this to the subjects not being included in the examinations, 964; they also put off mechanics till just before they pass, as they can then cram up sufficient for the present examination, 965–968; such an amount of knowledge is not worth much, 969; officers would qualify for navigating duties if placed on the same footing as Gunnery Officers, 970, 971; was attached to "St. George" as Instructor of Navigating Cadets, 972; considers them inferior in point of education to other naval cadets, 973; but thought one-fourth might turn out first rate navigating officers, 974–977; Navigating Officers chosen from the Lieutenants would be superior to the present class, if their attention were devoted to their special duties, 978–984; English ships of war are efficiently navigated, 985–988; Sub-Lieutenants, after passing for Lieutenants, should not study at the College, 990; but should pass one commission, at least, at sea before he recommenced serious study, 991–993; opportunities for study in sailing ships and steam vessels are equal, 994–996; the present system of examinations will improve the navigating class, 997–999; executive officers would pay more attention to navigation if it was likely they would be entrusted with the duty, 1000; a longer period of training (four years) would admit of dispensing with Naval Instructors, 1001, 1002; the standard for entry should be raised, 1003; young naval officers are very ignorant upon matters of which boys in ordinary schools have a knowledge, 1004.

Lieutenant WILLIAM J. L. WHARTON, R.N.

Formerly studied at the College as a Sub-Lieutenant, in 1865, and obtained the "Beaufort testimonial," was only there a few weeks, as gaining the "Beaufort" does not necessarily involve any study at the College, 1005–1007; considers the examination passed by Sub-Lieutenants fairly satisfactory, would have a stricter examination in French, with a corresponding increase of marks; would allow candidates to obtain marks in other foreign languages, also would slightly reduce the numbers for mechanics, and a certain number of the observations to be taken by the Sub-Lieutenants before passing; should be taken at the College; a paper on arithmetic, algebra, and trigonometry might be added with advantage, to insure that the candidate had not forgotten the groundwork of nautical astronomy, 1009, 1010; a midshipman who has had a Naval Instructor, ought to require no preparation at the College before passing; is not in favour of confining the service of midshipmen only to ships bearing a Naval Instructor; in small vessels they keep watch, and have responsibilities which tend to make them good officers; service in a surveying ship also beneficial, 1011, 1012; considers the best time for study at the College after an officer had been to sea in one ship as a Lieutenant, as he would then lose least professionally by absence from practical duties; not in favour of Sub-Lieutenants going to College after passing they should then be at sea; if no employment for them, then they might go to the College voluntarily, not compulsorily, 1013–1016; steam the only subject that should be made compulsory, other subjects may be left to the voluntary exertion of those who have an aptitude for them, 1017–1018; sees no objection to compulsory examination for officers who have gone to College voluntarily, they should be held and certificates of proficiency granted in astronomy and higher mathematics, as well as in steam, as at present, 1019, 1023; difficult to suggest inducements for study; not fair to give command of ships to a good mathematician merely, except, perhaps, surveying appointments; a Commander's commission annually, provided the officer had all requisite qualifications in other respects, would be beneficial, so also would be honorary certificates of proficiency, and notations in Navy List, 1019–1023; the College might be improved and room gained by removing some of the resident officials elsewhere, and by alteration of the interior; the Sub-Lieutenants (studying to pass) should be moved to a ship, except candidates for the "Beaufort" who should remain for the benefit of the library, 1024; thinks that chemistry and geology could, with permission of the Admiralty, be better studied elsewhere than at College; shipbuilding and international law being practically valuable to all officers, should be included in the College course, 1025; thinks that an Englishman should be appointed to teach French in "Britannia," as having more control over the boys; French should be more insisted on in young officers; opportunities should be afforded to Sub-Lieutenants and Lieutenants to study foreign languages abroad; failure to pass on return to insure loss of time, the Admiralty should pay their expenses, 1026, 1027; not desirable to allow young officers of ability to go to Cambridge for study, if sea-going appointments could be obtained for them; it might be worth while in special cases, if they earnestly desired it themselves, 1028, 1029; if the Navigating class of officers were abolished, as a

distinct branch, thinks that after a time there would be no difficulty in getting Lieutenants to qualify for their duties, 1030; thinks that mechanics should be excluded from the Sub-Lieutenants' examination, because it is not taught in the training ship, and the opportunities of studying it at sea are very partial; does not apply the same reasoning to French, because it is far more generally useful, 1031, 1032; was himself under a Naval Instructor at sea, except for 14 months; studied from ten to twelve hours a week, mathematics and nautical astronomy; no geometry or French; the other midshipmen in the ships he was in did the same; trigonometry, but not algebra, then formed part of the College examination; derived much benefit from the Naval Instructors he was with, and when without them found it difficult to keep up and extend his former knowledge; if there is no Naval Instructor, his duties fall afterwards on another officer, who is often not capable of imparting instruction in mathematics, 1033–1040; if navigating duties were performed by specially trained Lieutenants, they might be able to give much reliable assistance as instructors, but would have to attend to their own duties first, 1041; College at Portsmouth could be much improved by a little additional building, and by removing resident officers; thinks it would be a serious error to move the College from Portsmouth, with all its advantages, to Greenwich, even at the expense of a little accommodation, the proximity of the gunnery ship also a great advantage; it would be unadvisable to separate the theoretical and practical courses, and to move any part of the course from Portsmouth, 1042–1045; suggests that in teaching French, more attention should be paid to technical terms, 1046.

Rear-Admiral ALFRED P. RYDER,

Has studied over three years at the College and has observed the course of instruction, 1047, 1048; the subjects should extend in a more practical direction, and some might be studied with advantage in or near London, 1049; proposed additional subjects named, 1050, 1051; no good lecturers at Portsmouth, 1052; would not have a branch College, but would afford a special course of instruction to officers resident in London, who should be subjected to strict examinations, 1053, 1054; preliminary examination before admitting an inconveniently large number, 1055; the system of strict examinations would prevent inconvenient numbers, 1056; officers to be induced to attend by a small increase of pay, not by promotion, 1057; examinations not competitive, nor certificates (at first) classed, officers not making progress to withdraw, 1058, 1059; attendance at College (at first) to be voluntary, 1061; these recommendations extend to all officers not employed, 1062; certificate in steam compulsory to qualify for rank of Captain, 1063; officers at College should be subjected to compulsory examinations, 1064; present system very objectionable, 1065, 1066; examinations should extend to all subjects, officers duly qualified to be noted in Navy List, 1067; would not (at first) have compulsory test examinations for entry, 1068; should study, as Lieutenant, for two or three periods of one year each, the number of Lieutenants must then be 50 per cent. larger than the active requirements of the service, 1069; if Lieutenants' List were too small, Sub-Lieutenants might study for short periods only, 1070; the latter should, however, be kept at sea, 1071; would not exclude Commanders from the College, 1072; might get rid of an officer if requisite, 1073; the building of the College might be enlarged, the size of the rooms is amply sufficient, but they require to be warmed; would view the removal of the College from Portsmouth with great regret, 1074; though some subjects might best be taught in or near London, 1075; the study of steam best pursued at Portsmouth, 1076; Lieutenants should be attached to the "Excellent," for not more that a year at a time, for study at the College, without obliging them to qualify in gunnery, 1077; would encourage young officers to study languages abroad, but with periodical examinations, 1078; might, as an experiment, grant some of them full pay, the subject being very important, 1079; with competent masters, languages might be studied at Portsmouth, but the best masters are probably found in London, 1080; in exceptional cases, a Sub-Lieutenant, after three years' sea service, might be allowed to spend one year at Cambridge, 1081; but not more than one year at a time, 1082; a small observatory should be attached to the College at Portsmouth, 1083; all officers should be taught marine surveying, will then probably be good navigators and pilots; careful instruction should be given in magnetism; incredible mistakes are made in applying deviation, 1084; ships would be most safely navigated by a separate class, as at present; should a change be made, the Lieutenant appointed to assist the Captain should pass an examination and receive extra pay, 1085; Lieutenants would volunteer for the duty, 1086; Naval Instructors should have some knowledge of surveying and magnetism; it would be well if theodolites were supplied to ships bearing Naval Instructors, 1087; the instruction in marine surveying should include use of theodolite, 1088; average number of hours of study by subordinate officers of the Channel Fleet ten months ago was—maximum, eight hours, minimum, two hours; the minimum was in a ship with a Naval Instructor; this was rectified by order, 1090; thinks the average was fixed at eight or ten hours, 1091; fresh inducements are required to make young officers take the fullest advantage of the assistance of the Naval Instructor; Midshipmen should pass for Sub-Lieutenant and not for Lieutenant; their promotion to which rank should depend on their obtaining and acquiring a good knowledge of marine surveying and other subjects; as an additional inducement the promotions should be in batches, half yearly, and seniority in the batch should depend on the united values of their certificates in seamanship, gunnery, and navigation; in each quarterly Navy List there should be a page showing the classes of certificates of all Sub-Lieutenants promoted during previous quarter, 1092; promotion to Lieutenant should depend upon Captain's certificate, or if that did not answer, examinations should be instituted, 1093; in specified subjects, 1094; the present system of intermediate examinations of Midshipmen is most objectionable, 1095; Sub-Lieutenants should be retained at the College unless it is prejudicial to them; Midshipmen should be examined at the annual inspection of the ship; the numbers earned should be cumulative and tell on final place on Lieutenants' list, 1096: Naval Instructors, before going to sea, should be taught "how to teach," 1097; a short time served in the "Britannia" would be of use to them, 1098; in ships without Naval Instructors, Midshipmen would do better under the charge of Lieutenants than under that of Navigating Lieutenants, 1099; who sometimes decline the duty; but larger inducements than the present should be offered, otherwise Lieutenants would avoid the duty, 1100; Sub-Lieutenants should pass an examinatien far in advance of the present one for Lieutenants, 1101; the College examination for Lieutenant should include all subjects taught in the training ships, 1102; young officers learn less seamenship than in former times; should pass a second and a more advanced examination, 1103; the present certificate given for the seamanship examination is deceptive, 1104; unless the number of ships in commission were reduced, 600 Lieutenants would be too few to admit of their higher education being perfectly carried out, 1105, 1106; hopes that the lists of Commanders and Lieutenants will not be reduced to the proposed numbers, 1107; although the flow of promotion may in that case be affected, 1108; young officers learn less seamanship at present, because ships are less under sail and rarely enter or leave harbour under sail; besides which, sail-drill is often omitted at the annual inspections, 1109; instruction in seamanship therefore requires more time than formerly, 1110; and that disposable for other studies is shortened, 1111; with proper Naval Instructors, scientific knowledge might be attained by young officers to a greater extent than hitherto during the intervals of their other duties, 1112; can speak of some Naval Instructors in the highest terms, others have been very inefficient; considers the whole class would be raised by Captains taking greater interest in the young officers' studies; Naval Instructors require encouragement, like other men; up to the present, there have been no means of discovering those who are negligent, 1113; Naval Instructors might be allowed a suitable uniform, 1114; the hours of attendance of Midshipmen at study could not be increased; but much time is wasted by the want of a proper place for study, 1115; no notice is taken at the Admiralty of the results of the present six-monthly examinations; the reports of the College examinations for Lieutenant should distinguish between different ships; such reports would have a very beneficial effect on the instruction of the subordinate officers, and would induce Captains to take pride and interest in their attainments and progress, 1116–1118.

Captain EDWARD GEORGE HORE, R.N.

Is Naval Attaché to the Embassy in Paris, 1119; is acquainted with the French naval system, all officers enter from 14 to 17 years of age by public competition, a high co-efficient being given for a knowledge of English, they remain in the training ship "Borda" at Brest for two years, and pass into the "Jean Bart" for

one year, during which they go round the world, after these three years' instruction they pass their last examinations, and as they go into the sea-going training ship older, they probably then have more knowledge than our young officers of mathematics and kindred subjects, which also are better taught in France, 1120; there are about three applicants for one vacancy, the naval service being less sought after than it used to be, 1121; the competitive system has been introduced about 20 years, students may enter from l'Ecole Polytechnique at 19 years of age, these go direct to the "Jean Bart," 1122–1124; no other exemptions from the harbour training ship are permitted, 1125; the Captain of a French ship is solely responsible for the navigation, he selects an "Officer des Montres," who assists him, this officer receives no extra pay, but escapes other duties, 1126–1128; the French are not very good linguists, but knowledge of English has greatly increased of late years, 1129, 1130; Lieutenants are attached to different ports, and have little leisure for study or other purposes, 1131, 1132; have more knowledge of mathematics than our officers, but their professional knowledge as seamen may not be so good as ours, 1133–1136; description of the examination for entry, 1137; promotion in the service does not depend upon the examinations passed in the training ships, 1138; there are no subsequent examinations, 1139–1141; the final examination includes seamanship and navigation, and is passed at about 19 years of age, 1142, 1143; all ranks have a greater amount of general education than we have, 1144; their system of nautical surveys, 1145; we cannot borrow their ideas, the systems are so essentially different, few French students have distaste for the exact sciences, 1146–1148; their ships are swung for deviation, and their compasses corrected as ours are, 1149–1152; thinks there is no special appointment, though an officer may be particularly employed for this purpose, 1153; magnets are used occasionally to correct the compasses, 1154; they all go through a course of magnetism, but is not aware that they have an officer similar to the head of our magnetic department, 1155, 1156; thinks nautical surveying is taught, at least the elements, 1157; foreign languages cannot be learnt quickly, and must be learnt abroad, 1158; if possible to insure they would make good use of their time, it would be advantageous to allow officers on full pay to go abroad to study, many Lieutenants, Commanders, and some Captains do go to reside in France for this purpose, even at present, 1159, 1160; it is questionable if the age for entry into our service should be extended, old French officers prefer our system, 1161, 1165; officers from l'Ecole Polytechnique do not form a distinct corps, 1166, 1167; they have a class of constructors, who are civilians, but are sent, when young, into the "Jean Bart" to gain experience of a ship, 1168–1171; French naval officers, as a rule, have no instruction in naval architecture, 1172; nor in international law, 1173; "Ingénieurs Maritimes" are engine-builders as well as ship-builders, 1174; some steam-engines are constructed at Indret, but are usually constructed by different manufacturers, 1175–1177; they repair them themselves, make their own chain cables, and manufacture more largely on their own account than we do, 1178, 1179; the plans for the engines were furnished by M. Dupuy de Lôme, who was succeeded by M. Sabattier, 1180–1183; the officers of the French dockyards have ranks corresponding with naval officers, 1184–1187; is not aware that the French system of general education furnishes better preparatory education for the naval service than ours, we have no system, they have too much, 1188; the navigation of their ships does not suffer from want of a special class of officers, 1189; the French have no squadron corresponding to our Flying Squadron, 1190; but have nearly as many ships on foreign service as we have, they have besides a squadron similar to our Channel Squadron, and a small squadron of iron-clads on the west coast, 1190–1192; officers are not taught field fortification, but are instructed in artillery and small arms, and they have a torpedo school, 1193; at Charente, 1194; there is no examination in this latter subject, 1196; it is exclusively a marine board, 1197; chemistry is not taught systematically, 1195; Lieutenants cannot pursue their studies at the public expense, 1198, 1199; their naval engineers do not hold so good a position as ours, they are practical working men, and have had good education as workmen, who are much better educated in France than with us, they mess by themselves, 1190–1204.

Captain HENRY F. NICHOLSON, R.N.

Is now, for the first time, a student at the Royal Naval College, has been there about six weeks, 1205, 1207; considers the present system there is not perfect, would abolish the present steam certificates, and establish distinct practical and theoretical courses, the practical course for the older officers, who should be instructed in all the most recent improvements, without mathematics: the other course for those who have a competent knowledge of mathematics to embrace a high theoretical knowledge of steam: the small amount of mathematical knowledge acquired by some, with great difficulty, is not of much practical use, many officers who have been more than a year in College take second or third class certificate only, 1208–1210; while they might complete a good practical course in three months, 1211; very few officers are sufficiently well grounded to get a good theoretical knowledge of steam in less than 6 to 9 months, 1218; certificates should be granted for every subject studied, for instance in mathematics and nautical astronomy, as well as in steam, 1213, 1214; compulsory examinations would prevent officers from joining, 1215; the half-pay officers are, with one exception (a Navigating Lieutenant) Captains and Commanders, 1216, 1217; the number of steam certificates taken out is surprisingly small, probably not more than ten or twelve yearly out of the 24 officers allowed to be admitted, 1218–1220; compulsory examinations would deter Lieutenants (as well as officers of higher rank) from joining, 1221; officers would study most advantageously after attaining the rank of Commander, Lieutenants are constantly employed, and are better at sea, 1222; objects to Sub-Lieutenants studying at the College, 1223; they also would be better at sea, 1224; if employment cannot be found for young Lieutenants, they should be permitted to join, 1225; officers are under disadvantages in receiving their elementary education when over 30 years of age, this deters many from joining the College, and makes a practical course requisite, 1226; the length of time they are at sea militates against the majority becoming scientific men, considers it hardly desirable they should be, 1227; opportunities should be afforded, but study and examinations should be entirely voluntary, 1228, 1229; officers who propose to study theory should pass a permissive examination, the Professor should not have his time taken up in teaching rudiments, 1230, 1231; officers who are not shown by an examination to be qualified to take up theory, should be confined to the practical course, 1232; steam is most important, the total number of subjects that should be taught is a question, few know much of magnetism, which is a matter of great importance, 1233; a well-compiled textbook upon international law would be more useful than the little knowledge officers could pick up at lectures, 1234–1237; officers should be allowed to go abroad to study languages upon full pay and sea time allowed, 1238–1240; French the most important, other languages would also be of advantage to the service, 1241–1243; the College building requires refitting, rearranging, and modernising, that is one reason why many officers do not join it, 1244, 1245; chemistry might be a voluntary subject, in which case a laboratory would be wanted, 1246–1249; the College is at times overcrowded by an influx of Sub-Lieutenants, they should be instructed elsewhere, 1250–1252; Lieutenants might study there with advantage, when unemployed, but they would be better at sea, 1253, 1254; the Sub-Lieutenants might study on board the "Duke of Wellington" before passing for Lieutenants, 1255–1257; nautical surveying, which is taught theoretically, should also be taught practically, 1258–1260; Portsmouth is the place best adapted for the Naval College, a man might be made a better theorist at Greenwich or Cambridge, but theory and practice must equally be kept in sight, 1261–1266; officers attached to ships could not attend at the College, 1267–1269; a very small number of Engineers do attend in the forenoon, 1270, 1271; if a practical Instructor were appointed for surveying and magnetism officers would take advantage of it, 1272, 1273; if the navigating class were abolished, Lieutenants would qualify for, and efficiently perform, those duties; if placed on the same footing as Gunnery Lieutenants the gain would be immense, 1274, 1277; a large proportion of officers would be glad to take advantage of the College course, the actual numbers must depend on the size of the building, insufficient accommodation, and the belief that having studied there is not viewed with favour at the Admiralty, deter many, 1278–1280; it is difficult to combine theory and practice, the latter is the most important, no amount of theory can make a man a good seaman and a good officer, 1281–1283; the Admiralty know the acquirements of officers in a great measure by the reports of the Captains, the character of an officer cannot be appreciated until he is seen in a position to command, 1284–

1288; it is not necessary or desirable that the whole naval service should consist of men who have shewn great acquirements at College, but that class of officer should have an opportunity of studying every important subject in short courses, this would attract a great many, 1289–1293; Sub-Lieutenants and Lieutenants should be at sea to acquire an officer-like bearing and experience, as well as seamanship, 1294; it would not be judicious to compel them to pass one year out of four at the College, 1295–1297; it is more difficult for Midshipmen to acquire seamanship now than formerly, many do not learn it, 1298; they should be kept longer in the "Britannia," and then after a voyage round the world should pass at once as Sub-Lieutenants into ships in commission, 1299–1303; at a later period should be subjected to an examination, in every branch of their profession, for the rank of Lieutenant, at present Midshipmen are neither officers nor school boys, and have not that officer-like feeling which in former times urged them to learn their duty, 1304–1306; after they had served four years in training ships, Naval Instructors would not be required, 1307–1309; the inducements that would lead officers to study scientific matters are, first, a properly fitted up College; second, an allowance of service time for successful study; third, an appreciation of certificates at the Admiralty, 1310–1312; officers evincing very superior mathematical abilities might be allowed with advantage to pursue their studies at Cambridge, it would raise the whole tone of the Navy, on the subject of education, if there were a number of high class Cambridge men in it, 1313–1316; the present College might possibly be extended so as to provide accommodation, model rooms, &c., for 50 officers, which would be a fair number to have constantly there, 1317–1320.

Rear-Admiral ASTLEY COOPER KEY, C.B., F.R.S.

Is now Superintendent of Portsmouth Dockyard; has studied at the Royal Naval College in all ranks, and was lately Superintendent there for three years, 1321–1323; thinks that the system established in 1839, of allowing mates to go there and granting a Lieutenant's commission to the one who passed best every six months, answered remarkably well; the attendance of Gunnery Lieutenants there is very beneficial; should be inclined to extend that system; after being there three months, should be examined; those capable of taking advantage of a higher course should remain for twelve months, none to receive a first-class certificate but those going through this course; would increase the additional pay of first-class Gunnery officers; would retain third-class Gunnery officers, but would only employ them as such if no others were available; thinks it wise to base the scientific education of the Navy on gunnery qualifications, but would let other men go in for the same examinations who have not passed through the "Excellent," and would employ them in positions where their scientific attainments were of value; feels that it is unadvisable and of no use to attempt to educate highly the whole body of officers; thinks that the examination of Sub-Lieutenants is satisfactory; inducements should be held out to officers to obtain scientific knowledge, 1324–1326; the higher education of officers should be voluntary on their part, and not compulsory; the education of officers not for their own good, but for the good of the service; unwise to allow officers to commence their education after a certain age; should not be allowed to partake of advantages of a scientific institution, unless likely to be of use to the Service; does not approve of short practical courses at the College, whatever is taught there should be taught thoroughly; thinks that test examinations should be established for officers on joining, or that a rule should be laid down requiring from them certain qualifications, 1327–1329; thinks it would be beneficial to allow Lieutenants on full pay to be attached to "Excellent," for purposes of general study at the College, 1330; thinks it would be very advantageous to allow young officers between 19 and 25 to study at the College for a year; in case of Sub-Lieutenants the privilege should be limited to those who had taken out first-class certificates; if possible inducements should be held out as a stimulus to exertion, 1331–1333; if Navigating Officers were abolished as a class, thinks there would be no difficulty in getting Sub-Lieutenants and Lieutenants to qualify for those duties, 1334; thinks they should be classed and should receive extra pay; should receive special instruction in pilotage; this might be given in connection with the College course in a special vessel suited for the purpose, 1335–1337; would insist on every officer being examined on the subjects he had chosen for study; the present system at the College too slack, 1338–1339; officers who had gone to the College when young might be allowed to return without examination, otherwise going there for the first time should submit to a best examination, 1340; would retain the existing regulation as to promotion of Sub-Lieutenant who passes the best examination; as inducements for study at College would have increase of first-class gunnery pay; surveying pay and extra pay for Navigating Officers; does not see the way clearly to other inducements; has no great faith in honorary certificates nor honorary notations in Navy List, 1341–1344; under suitable regulations a Commander's commission might be granted annually, 1345; the accommodation might be improved, and room made for fifty officers at the College, by moving the Sub-Lieutenants passing their examinations, and some of the present resident officials; an examination hall could easily be provided in the dockyard in aid of the College, 1346–1355; the presence of Sub-Lieutenants passing their examinations at the College inconveniently crowds it; sees no objection to their removal on board ship, 1356, 1357; if placed on board an auxiliary attached to the "Excellent" the firing of guns would not be a serious objection to their studying; under the stern of the "Excellent," perhaps, the best place, 1360–1363; is in favour of the half-pay officers studying at the College residing within the building, if practicable, 1364; the College should rather be an institution for the encouragement of the few, than a general school for the navy; officers should only go there on the conditions previously mentioned (see 1340), 1366–1368; thinks one professor and two assistants a sufficient mathematical staff, 1369, 1370; thinks that, under the new system of the "Britannia" and sea-going training ship, Naval Instructors might be dispensed with, except in particular cases, 1371–1375; a practical surveying officer should be attached to the College to give instruction in that branch, 1376, 1377; if distinct class of Navigating Officers were done away with, change must be effected gradually; old class of masters dying out; the service having changed, as useful men could now be obtained from the Lieutenants' List as from the present navigating class; our ships at present navigated in a thoroughly satisfactory manner; recent changes tend to produce a more highly educated class; but navigation not so difficult as to require a lifetime to acquire; the best navigators often quite young men, 1378–1382; prefers our system of pilotage arrangements to that of the French, 1383–1384; Navigating Officers often learn their pilotage duties after becoming such, and display great aptitude in acquiring them, 1385, 1386; Navigating Commanders should be appointed to large ships, 1387; if navigating duties should be transferred to general executive line, the inducements as to pay should be sufficient to retain officers in it, 1388; a small observatory and improved instruments much required at the College, 1389; considers the course of instruction for Marine Artillery officers generally satisfactory, but the time given to steam might be better employed; magnetism and electricity should enter into every scientific study, 1390; it would be advantageous to have a resident French master at the College; officers should be encouraged to go abroad to learn foreign languages, being assisted by the Admiralty, 1391–1393; surveying, magnetism, electricity, and the theory of naval architecture should be added to the College course; for the latter, models and drawings would be required, 1394, 1395; the circular as to interpreters (of June, 1865), has not hitherto produced much benefit, 1396; if the College were rearranged, and the inducements suggested held out, a course at Cambridge not necessary for young officers, 1397; the principal difficulty, interference with service afloat, 1398; see no advantage that would result from removing the College to Greenwich, 1399; probably the reason why officers do not take advantage of the School of Economic Geology because the course of instruction not adapted to their wants, 1400–1402; officers should select their own subjects for study; chemistry very desirable 1403; fifteen months, probably, the most desirable time for officers to remain at the College; scientific officers rare in the navy; scientific knowledge very desirable; those who appreciate it should have opportunity for following it out for the benefit of the service and themselves, 1404–1406; not advisable to enter a separate class of officers from the public schools, as in France from l'Ecole Polytechnique; better to train up and select from our own officers, 1407, 1408; higher scientific education difficult from want of elementary grounding, but scientific attainments of no use to officers unless combined with practical knowledge of their profession, 1409, 1410; ours a more practical service than the French, theirs more scientific, 1411; a knowledge of chemistry valuable to officers superintending experiments on gun-

powder, &c., 1412: the young men entered formerly from Greenwich School often proved valuable officers, 1413; does not advocate removing the College from Portsmouth to Greenwich; does not see what advantage there could be in it, 1414, 1415; sees nothing objectionable in the Naval Instructorship system on board ship, but their actual work at present very unsatisfactory, 1416, 1417; thinks it would be desirable to increase the time in a sea-going training ship from a year to a year and a half, 1418; in case of an excess of candidates to go to the College, would limit the selection to those who had taken first class certificates, 1419.

Captain RICHARD ASHMORE POWELL, C.B., R.N.,

Formerly commanded the "Britannia" training ship, has paid much attention to the question of the education of Naval Officers; thinks it highly advantageous that officers should have the opportunity of studying at the College; was there a short time, 18 years ago; thinks it would bear fresh organization, extension of the studies, and greater inducements, 1420, 1421; would extend the studies to international law, and to scientific subjects, such as electricity, physics, and chemistry, particularly as regards metals and surveying, 1422–1425; there should in fact be a considerable increase of subjects, from which officers could select those they have a turn for, 1426, 1427; would make examinations compulsory, would allow men whose tastes did not lie in mathematics to take up a short course, this would be the best way of eliminating, 1028. The short course should include gunnery, steam, nautical astronomy and surveying; for those who entered the higher parts of the course, there should be a reward, 1429; they should be placed on a separate list, from which the Admiralty might appoint for particular service; the study of foreign languages might be rewarded by sending officers to visit foreign ports, for this service they must be otherwise accomplished; officers would probably be selected from this list for Committees, 1430; Sub-Lieutenants might be allowed to go to the College after two years at sea, 1432; would admit Sub-Lieutenants after two years' service at sea; officers who had previously taken certificates might return to the College in a higher rank after 30 years of age, 1432; some Captains and Commanders who go to the College late in life begin their studies with the very rudiments, this shows officers should go much earlier, 1433; would not have any examination till an officer had been a short time at the College, he might then choose the short course, which would virtually be a courteous way of eliminating, 1434; the short course should be got through easily; good officers might not go if there was a chance of being "got rid of," would therefore deal delicately with that matter, 1435; if Lieutenants were allowed to join the College for general study on full pay, as is the case with officers qualifying for gunnery, there should be an examination for admission, full pay should be granted if an inducement were required; time should be dependent on progress made, there would probably be a large number of candidates, 1436–1438; officers who had taken out certificates in the long course, or whose studies had been interrupted might be admitted again, 1439; passing the test examination would be an admission for the long course, 1440; would suggest three terms for the long course and two for the short, 1441; would not object to a Lieutenant remaining so long as eighteen months, as he could study his profession at a naval port, 1442; the final examination of a Sub-Lieutenant ought to include all subjects he had been learning during his period of probation, and should take in practical questions in mechanics, showing particularly the tension of yards and ropes, 1443; would only send officers abroad to study languages under circumstances stated in reply to 1430–1444; this would guarantee that young officers would do justice to the opportunity granted, 1445; and would have the effect of spreading a knowledge of French more generally among naval officers, 1446; the knowledge of French might be increased by improving the knowledge of Naval Instructors, 1447–1450; had visited Brest on a mission, and became acquainted with the system of instruction on board the "Borda," considered it excellent but very rigid, so unlike anything adopted in English schools, and doubts whether it would even be tolerated in this country, they only went on shore every alternate Sunday for a few hours, and were only allowed to see their friends when they broke off from drill on these Sundays; their correspondence was subject to surveillance, trifling offences were severely punished; has since been informed that a dislike to study was instilled into the minds of the officers who did little afterwards; during the course of instruction they were sent to sea in two brigs; is not aware that they have any College for adult education, which is a matter of the greatest importance, 1451; considers the French system not so good as our own, 1452; the later age at which they enter is a disadvantage, 1453; believes that their habits were so formed that when they left the training ships they were unsuited for the hardships of the sea, and would go so far as to say unfitted to acquire habits of ready obedience, 1454; we require greater alacrity as regards obedience of orders than the French do, and our young officers are more able to meet difficulties from the practical knowledge obtained by going to sea young, 1455; does not know anything of the class of officers who pass in from "l'Ecole Polytechnique," 1456; thinks the system of sea-going training ships was not in existence when he visited Brest, 1457; if the present navigating class in our service were abolished, would make the post of Navigating Officer one of distinction, would choose them from those who have passed the long course and taken high certificates at the College, the present Navigating Officers pass the same examination as the other class, 1458; would add pilotage only to that examination, 1459; would give opportunities for pilotage to be learnt in the Channel, would test an officer's fitness by his remark book, considers this book a great test of an officer's capabilities, 1460; Midshipmen should, instead of a log keep a remark book, but containing much of the information of the log, and track charts, 1461, 1462; in special cases of young officers evincing superior mathematical abilities, it might be advantageous to assist them to study at Cambridge, 1463; would not abolish Navigating Officers, but would open the duties to all, instead of an inferior position would make it as high or higher than that of other executive officers, 1464; the officers who had qualified would then be appointed by the Admiralty, 1465; would make the position a desirable one, 1466; by this means there would often be officers in command of singular ability in manœuvring and navigating ships, 1467; would have navigating Commanders as well as Lieutenants, 1468; for large ships, 1469; has found that young officers passing for Sub-Lieutenant, compared with their knowledge on leaving the "Britannia," have certainly acquired a much greater amount of knowledge in seamanship, in navigation they have generally done little or nothing, except practical observation, 1470; young officers would pay more attention to study on board, if subjected to strict examination by some authority away from the ship, 1471; this should be during the commission, 1472; the present system of intermediate examinations has failed to give a proper result, 1473; the examiners being generally their teachers and prepossessed in their favour, 1475; with reference to the inducements which it is suggested (1430) should be held out to officers to qualify, considers that a prospect of promotion would be desirable for officers who have obtained a high class of education, joined to a character for skill in seamanship, and for officer-like conduct, but would not prefer a scholar only to those distinguished as sailors and officers, 1476–1478; would only allow officers to go to College to go through one of the courses, and that should only be interrupted by an appointment from the Admiralty, 1479; officers should be selected by the Admiralty and not by a small committee, 1480; pilotage can only be learnt by practice, but an officer's knowledge may be tested by examination, 1481; considers greater notice should be taken than is taken at present of skilful and careful navigation; at present there is a prevalent idea that it matters little how a ship is navigated so long as she actually escapes danger, 1482.

Captain SHERARD OSBORN, R.N., C.B.,

Has paid much attention to the subject of naval education, particularly between 1848–65, while serving in command of various ships, was struck during that time with the small improvement that has taken place in scientific attainments, 1483; attention paid by officers to navigation very slight, unless placed in positions of responsibility, take little interest in it, 1484, 1485; Midshipmen should serve five years at sea, should keep and produce journals and work books, should be re-examined at the Institution from which they had started so as to compare their attainments there with those they had at starting, on a Sub-Lieutenant's passing satisfactorily, should be allowed opportunities of higher education at a Staff College to qualify as a Navigating Lieutenant or Instructor, Gunnery Lieutenant or Secretary and Interpreter, this College should be at Greenwich: in three departments for Sub-Lieutenants, Lieutenants, and Commanders, a purely civil establishment with best

professors and lecturers, Sub-Lieutenants not to remain at College more than one year; having entered voluntarily and selected their subjects would insist on their passing and at a fixed standard; if admitted as Lieutenant or Commander to pass a qualifying examination on entry, to remain two years and to pass examination in subjects they had selected for study, these officers should stand on a separate list as staff officers, the staff of Commanders-in-Chief, also Navigating Lieutenants and Instructors should be selected from them, they should receive liberal pecuniary reward; as soon as a sufficient number of officers had become qualified, Naval Instructors' and the Master's class might be abolished, 1486; the education of Midshipmen at a College on shore should take about three years from the age of 12 to 15, disapproves of allowing them sea-time before they have ever been at sea, 1487; prefers a College on shore, free from the contaminating influence of seaports and ships when they are so very young, to training ships for youngsters, 15 quite soon enough to pass them into the Navy, training ships tend to get rid of the varied experience in youth and the individuality of the profession, its great merits; our diversity of ships and squadrons, afford better opportunities for training, 1488; would allow as many officers to go to Staff College at Greenwich as now go to Portsmouth, in case of failure of volunteers would be prepared to make attendance compulsory, thinks that probably 200 officers might go there, 1489, 1490; would allow Captains to attend Staff College if they possessed a certain standard of qualification, tested by a preliminary examination; to be compulsorily examined on leaving, 1491, 1492; at present 626 Navigating and other Officers of various ranks perform duties which might be as efficiently performed by Lieutenants, who could also undertake duties of Naval Instructor, it is all-important that we should have a body of highly-educated Lieutenants so as to be able to extend the fleets in time of war, 1493, 1494; advocates Greenwich as the place for the higher study of naval officers because of the advantage of attending lectures in London, and in the factories and ship-building yards on the Thames would acquire a better general knowledge of improvements in progress than in a Royal factory, 1495; officers do not at present take advantage of scientific institutions in London owing to want of encouragement and the expenses of London, 1496; naval officers would have no difficulty in gaining access to the private yards near the Thames, 1497; does not think that the distractions and amusements of London society would act prejudicially on officers studying at Greenwich, 1498; sees no reason why officers at Staff College should not while there also pass through the "Excellent;" as to experiments in gunnery, &c., much more to be acquired at Woolwich and Shoeburyness than at Portsmouth, 1499; not prepared to make any suggestion as to utilising existing College at Portsmouth for educational purposes, its area might be useful to the dockyard, 1500, 1501; thinks it might be advantageous to admit a certain a certain number of boys from the great public schools direct into the Navy at about the age of fifteen, 1502; the defective knowledge of French and other languages might be remedied by holding out greater inducements as to pay, the present circular as to Interpreters not sufficient, the knowledge of one language should be expected from young officers, 1503, 1504; officers might be allowed to perfect themselves in languages by going abroad; masters might be employed to teach them on board ships abroad, and a school of instruction might be established at Malta, 1505, 1506; sees no practical difficulty in giving instruction in pilotage to Lieutenants who might volunteer for navigating duties; in 1863 he made the officers commanding the Anglo-Chinese force responsible for the navigation, and ships were most successfully piloted; no more difficulty in officers acquiring a competent knowledge of pilotage than there has been in gunnery; the habit of paying attention to pilotage generally would suffice for all practical purposes; if Sub-Lieutenants and Lieutenants on coming to the Staff College passed the examination which Masters used to do at the Trinity House; no difficulty in making Sub-Lieutenants equally competent, 1507–1509; with reference to the proposal for young officers to go to Cambridge, does not recognise the importance of their becoming astute mathematicians; officers with exceptional qualifications might fit themselves to take part for engineering purposes in the construction of ships and machinery, 1510, 1511; proposed Staff College should be a purely Civil Establishment, with the ablest professors and lecturers, not in an exclusively naval atmosphere, as at Portsmouth; opportunities should be given to officers studying there to visit the seaports and great manufacturing centres here, and in France and elsewhere, 1512–1614; thinks that a distinct branch or secretaryship of the Admiralty should be formed, for the purpose of watching over the Staff and Junior Colleges, which should be under the control of civilian head masters or professors, same as the public schools and Colleges at Oxford and Cambridge, 1515–1518; Flag-Captains and Flag-Lieutenants should know one language besides their own, as an essential qualification, 1519; has particularly remarked the defective knowledge of officers in navigation when serving in Arctic expeditions, and when conveying gunboats to China, in 1857, 1520; courses of instruction at Staff College should include the higher branches of mathematics, nautical astronomy, and use of instruments, mechanics, steam, nautical surveying, fortification, gunnery, and the physical sciences; two years to be allowed for this course; to elect what subjects they chose to study; not to go there until they had been three years at sea as Lieutenants, 4521–1523; sees no reason why the duties of Secretaries to Admirals should be performed by a special class; duties might be done by Naval (executive) Officers, 1524.

ETTRICK W. CREAK, ESQ., R.N.

Is a Navigating Lieutenant, 1525; considers young officers of the navigating class are not in most cases afforded sufficient facilities to become acquainted with their duties in navigation, pilotage, &c., and that they should be placed more with the actual navigating officers, 1526; would almost entirely exclude them from duties about the decks; they should have some chance of becoming practical seamen, by being allowed to act as officer of the watch, 1527, 1528; they should do the same duty as Navigating Officers when within 300 miles of the land; should be on deck at night; should be accustomed to the use of charts, so as to get an idea of the elevation of the land he was going to see; should place the ship by an angle of elevation of distant peaks, &c.; this was the system pursued in the "Esk," and it answered very well, 1529; would recommend it for general adoption, 1530; in harbour they should go on with the general duties of the ship; or if there were any necessity for an examination of a harbour, they might be sent on that duty with the navigating officer, 1531; rating the chronometers, verifying the compasses, &c., would be a special part of their instruction, 1532; the abolition of the present navigating class would be of the highest benefit to the service; a sufficient number of Lieutenants could be obtained to take these duties in the same way as gunnery Lieutenants take their duties; navigation is at present slighted by Lieutenants and Sub-Lieutenants, because they have an idea that it is associated with a class who do not rise in rank; if officers were allowed to take these duties without prejudice to their rank, a very highly educated class would shortly be available for navigating duties, 1533; has frequently conversed on the subject with officers afloat, and many have answered that if granted extra pay they would be glad to fit themselves for the duties, 1534; young officers would obtain confidence in pilotage by being placed under navigating officers when near the land, or going in and out of harbour; they should also be allowed to take charge of the ship when going into harbours of easy access, under the supervision of the Navigating Officer and of the Captain, 1535; Navigating Officers at present often obtain their knowledge of Channel pilotage from books; if practical instruction were given in a small cruizer, it would be highly beneficial, as nothing but practice makes either a navigator or a pilot, 1536; every navigating officer should be capable of putting into a practically useful form a plan of any harbour he may visit, 1537; entirely from his own observations, and when passing places not known, to make a sort of running survey, 1538; the little attention paid by Navigating Officers to gunnery is a defect, as accident might place them where it would be of great use, 1539; they should be as conversant with it, as Lieutenants generally, 1540; it would not interfere with their navigating duties; there are many times in harbour when they might return to gunnery, 1541; it would be necessary to train up young officers for navigating duties, 1542; Lieutenants volunteering for navigating duties would not require further training in cases where, as Sub-Lieutenants, they had gone through the course of training already described, 1543; the trained Sub-Lieutenants should pass the same examination at the Hydrographic Department, as is required of the present Navigating Sub-Lieutenants, 1544; would offer the special inducement of extra pay to Lieutenants to perform these duties, 1545; the present Navigating Lieutenants should have the choice of entering the other line, or of

retiring, 1546; private ships should be navigated by Lieutenants, flag ships by Commanders, 1547; if the number of Lieutenants were too small to admit of employing them for navigating duties, it might be increased, 1548; considers French ships are as well navigated as our own; with them the Captains generally pilots the ship, and gives the course; the Navigating Officer assists him, 1549; an officer who had made a "specialité" of navigation and pilotage should be employed for those duties, 1550; the navigation of the Channel, as far as the Downs, is not a bit more difficult than many other parts of the world, where Navigating Officers are supposed to navigate, 1551; officers have very little knowledge of magnetism, 1552; should attend lectures at the Naval College similar to those given by the Astronomer Royal at Kensington, 1553; a knowledge of magnetism should be compulsory on all classes of officers, 1554; there should be a special officer at the College to instruct them in the theory of magnetism, and in the manner of correcting their own compasses, 1555; thinks there is a naval officer eligible for such an appointment, 1556; for practical purposes, Navigating Officers have at present sufficient instruction in navigation, 1557; should be encouraged to study subjects relating to navigation, 1558; they should go through a course of mathematics, mechanics, hydrostatics, &c., steam, iron shipbuilding, and especially magnetism and meteorology, 1559; with few exceptions, Navigating Officers are not better acquainted with magnetism than other officers, 1560; masters instructed at Greenwich school were only superior to other masters in navigation: in languages, in grammar, in history, and even in geography they were inferior; in knowledge of languages, Navigating Officers are equal to others, 1561–1569; there is a great defect in the present system of navigating ships; the Commander and Navigating Officer, in many instances, when first appointed, have very little knowledge as practical navigators; the ship is, therefore, navigated in narrow waters, at great risk; steam, and sometimes excellent seamanship, have often saved our ships, in such cases, from disaster, not their superior navigation and pilotage, 1570.

E. J. REED, Esquire, C.B., Chief Constructor of the Navy.

It would be advantageous to the public service if naval officers received instruction in naval architecture, 1571; this instruction might be imparted partly by teachers, partly by text-book, by which means the fundamental principles might be explained in a practical manner, 1572–1573; describes subjects connected with naval architecture, of which a naval officer should possess some knowledge, 1574; a text-book upon this subject might be prepared by the Constructor's department, and edited by the Director of Education, 1575–1576; lectures also should be arranged, 1577–1578; with such elementary knowledge officers would be better able to report upon sea-going qualities of ships, 1579; and their report would be extremely useful to professional constructors, 1580; Chatham dockyard would afford sufficient facilities for such study of naval architecture, 1581; there are eight or nine private ship-building establishments near London, 1582; the proprietors of which would give naval officers the entrée of their workshops under suitable regulations, 1583; private establishments alone would not be sufficient for this study, but it is very desirable naval officers should visit them; armour-plating better studied in one of our dockyards, such as Chatham, 1584–1586; one visit each fortnight, with an instructor, sufficient, 1587; this course of study, excluding steam, would last a year, 1588; staff of Instructors need not be large, 1589; models would be requisite, 1590; and could be provided at a moderate expense, 1591; the requisite instruction could be given at Portsmouth, with exception of visits to private yards, but the theoretical study would be better obtained near London, 1592; such an establishment as the "Steam Building" at the United States' Naval Academy would not afford the requisite facilities for the study of steam, 1593; the Thames furnishes the best experiments of the action of artillery against iron plates, 1595–1596; the chief part of the course of study described would take place in lecture room, 1597; practical mechanics would be useful to naval officers, 1598; with a proper text-book this study might easily be divided into first and second courses, 1599; has no further suggestions to make, 1600.

MINUTES OF EVIDENCE

TAKEN BEFORE

THE COMMITTEE UPON THE HIGHER EDUCATION OF NAVAL OFFICERS.

15TH FEBRUARY, 1870.

PRESENT:

REAR-ADMIRAL SHADWELL, C.B. (*President*).
REV. DR. BARRY,
REV. DR. WOOLLEY,
CAPTAIN HOOD, R.N.,
S. P. BUTLER, ESQ.

The Rev. THOMAS J. MAIN, M.A., examined.

1. *The President.* You have been professor at the Royal Naval College at Portsmouth since October, 1839?—Yes.

2. Will you be good enough to explain to the Committee the general system of instruction that is pursued at the College at present?—The College was first established for Mates on the 24th of December, 1838, and it was opened at midsummer, 1839. The Mates are now called Sub-Lieutenants. They were allowed to go there to study for a Lieutenant's commission. One of these commissions was given every six months to the most successful candidate. As long as there were candidates, that system was continued; but the number of Mates in the service diminished, and the breaking out of the Crimean War gave greater facilities for promotion. The regulation, however, still remains in force, although there are now no candidates.

3. *Dr. Woolley.* Can you give us the dates when the last Mates came?—Not now; but I can get the information for you if you desire it.

4. The officers are those we see in the Navy List?—Yes. Then Marine officers who were candidates for commissions in the Royal Marine Artillery were appointed on the 20th of March, 1841. They still continue to study with us, and every officer in the Marine Artillery at the present time has passed through the College, and in fact one has retired as a General. Captains, Commanders, and Lieutenants on half-pay were allowed to come and study as follows: 6 Captains, 6 Commanders, and 12 Lieutenants.

5. *Mr. Butler.* At what dates?—The date of the order was the 6th of February, 1842. Masters (now called Navigating Lieutenants) 18th January, 1852. Candidates for Naval Instructorships 15th August, 1852. Chief and Assistant Engineers who were on full pay and doing duty in harbour ships were allowed to come for instruction. Chief Engineer 27th February, 1853, and Assistants 7th June, 1853. Sub-Lieutenants were on 11th April, 1858, ordered to reside in the College while they were waiting for their examination.

6. You say they were ordered to do so?—Yes; they were obliged to do so, whether they liked it or not, while they were waiting for examination; by orders dated 11th April, 1858, and by circular, 4th May, 1858. Lieutenants, candidates for gunnery appointments, were admitted to the College, 10th August, 1864, instead of being educated on board the "Excellent," as they had been before that date. They came with their own instructor from the "Excellent" to the College, because it was found they could carry on their studies better than they could in the noise and turmoil of the ship.

7. It was merely a transfer, in fact?—It was merely a transfer; they brought their own instructor with them.

8. *The President.* What examinations are held at the College now?—Candidates for Marine Commissions are still examined there.

9. Before entering the service?—Yes.

10. *Dr. Woolley.* All the examiners, except in mathematics, are outside examiners, are they not?—A great number of them are. We have what we call foreign examiners from London, or elsewhere, to undertake the examinations in Spanish and German, &c. The candidates are allowed to take up a certain number of voluntary subjects, as is the case at Sandhurst; and there are examiners in special branches. The Sub-Lieutenants are examined monthly. It is a professional examination, and it embraces, in fact, a great number of subjects, of which I have a list here (*producing it*).

11. *Mr. Butler.* Perhaps you will tell us generally what those subjects are?—They will be found in page 323 of the Navy List for January, 1870. I am referring now to the Marine Commission Examination.

12. Tell us, if you please, what the subjects are in the case of Sub-Lieutenants?—Practical navigation; theory of ditto; use of nautical instruments; outline of surveying; laying down positions and soundings; use of charts; prevailing winds, currents, &c.; names and uses of parts of steam-engine and boiler; the elements of mechanics and hydrostatics, and French. The date of that order is October, 1859.

13. What are the full marks for that examination?—1,000.

14. How many marks are necessary for the first class?—900, and 600 are required for a candidate to pass.

15. How many pass each year in the first class?—Very few; but you will allow me to say that I do not think that affords a just criterion from which to infer that there is a deficiency in their education, because we purposely put the number of marks high, in order

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that the Admiralty may at any moment see that any one who gets the first class is a man of superior attainments.

16. *Dr. Woolley.* The lowest number you say is 600?—Yes; there were five who got first class certificates last year, but the number 5 is deceiving, because the Admiralty promote those who are most deserving, and, therefore, you ought to look back to see who have been promoted for getting a first class.

17. Can you tell us at all, without professing to be absolutely precise, how many there are in the first class every year?—I should think about half-a-dozen; not more.

18. How many pass every year?—That depends upon the number who come home from abroad.

19. *The President.* State, if you please, what other examinations take place in the College. You have mentioned Marine Officers and Sub-Lieutenants, I presume the Marine Officers study for the Artillery?—Marine Officers for the Artillery are all educated and examined.

20. Are the Engineers subjected to examination?—No, we have nothing to do with their examination, they are examined by Dr. Woolley; they come to us merely for our assistance.

21. *Dr. Woolley.* You do not get many of them, do you?—No, we get very few; we take them if we have room for them.

22. *Mr. Butler.* Can you tell us the number of each class that you have at the present time?—There are at present 5 Captains, 20 Commanders, no Lieutenants, 1 Navigating-Lieutenant, 6 Lieutenants, studying for Gunnery; 8 Lieutenants of Marines qualifying for Marine Artillery; 16 Acting Sub-Lieutenants preparing for examination; 3 Engineers; candidates for Naval Instructors, none.

23. Is it optional with the latter whether they will come or not?—No; as the Admiralty want Naval Instructors candidates are sent to us, and they are examined by us at first. This is a preliminary examination, and if they pass the preliminary examination, which consists chiefly of mathematics, they are allowed to come to us for a space of five months at most, to prepare themselves for examination on other subjects that they would have to teach on board ship.

24. Then to that extent yours is a normal school for naval instructors?—Whenever the Admiralty choose to appoint one, or two, or three, they come to us and we examine them, and see whether they are qualified or not in mathematics and French.

25. The list is quite full, is it not?—They are beginning to advertise again for them.

26. How many of these persons reside in the College?—All, with the exception of the Engineers; who only come to the College in the morning; they cannot be spared in the afternoon.

27. Is there ample accommodation in the College for them?—There is accommodation, but the Captains and the half-pay Officers are complaining that it is not good enough for them. In addition to the 16 Sub-Lieutenants stated above, there are 10 others in the "Excellent" who will also come to the College as soon as they have passed in gunnery.

28. The *President.* Do they live in the "Excellent?"—As many live in the College as can.

29. Therefore, in fact, there is not accommodation for the whole of them in the College?—Last year I think we had sometimes as many as 70 waiting to come in for the monthly examinations, but we could at the present time take in all who are waiting for examination. We have accommodation for them, such as it is.

30. *Dr. Woolley.* Are the whole 56 in the College now?—Yes, they are all resident in the College now.

31. Can you put the 56 in cabins?—Some of them are married men, who live outside.

32. The *President.* Are the Half-pay Officers who are studying at the College subjected to any examination, either compulsory or voluntary?—There is a voluntary examination upon subjects connected with the steam-engine. I once wrote to the Admiralty asking that they might be allowed, after they had passed an examination on one subject, to qualify for a certificate in another, but that suggestion was not adopted.

33. Are we to understand that there is any examination in mathematics or astronomy, or the higher branches of science?—They study those subjects, but they are not examined in them.

34. They have the opportunity of studying mathematics and astronomy, but there are no examinations on those subjects?—No. In order to obtain a first-class certificate in steam, the candidate must have a knowledge of mechanics and hydrostatics.

35. And algebra also?—They are not examined in that. They always begin with a preliminary course of arithmetic and algebra preparatory to the study of the steam-engine.

36. Will you state, if you please, of what persons the educational staff of the College consists?—Myself, the mathematical master, the instructor in fortification and mechanical drawing, the instructor of gunnery officers, and the instructor for the acting sub-lieutenants; also a lecturer in chemistry, and an engineer to teach the steam officers.

37. *Dr. Woolley.* Are they subordinate to you?—Yes, as far as the instruction goes; they are, of course, in other respects, subordinate to the Captain of the "Excellent."

38. But you, as the Principal of the College, can direct them?—Yes.

39. *The President.* They are all supervised by you?—I do not know that they have instructions to put themselves under me in any way, but in fact they do.

40. *Dr. Woolley.* Are they in fact responsible to you?—No, not directly; they are directly responsible to the Captain of the "Excellent."

41. Are none of them responsible to you directly?—We are all responsible to the Captain of the "Excellent," and to no one else. As a matter of fact, the Captain of the "Excellent" is the head of the whole establishment, and we are all responsible to him.

42. *Mr. Butler.* Have you no voice in the appointment of the instructors?—Practically I have; they are appointed by the Admiralty, but when a vacancy occurs I recommend, but my recommendation is not always attended to?

43. *The President.* What are the Sub-Lieutenants instructed in while they are in the College?—In the subjects of examination.

44. French included?—Yes. I ought to have stated that there is a French master.

45. Are the Marine Officers instructed in drawing?—Yes; mechanical drawing, not free-hand drawing.

46. *Dr. Woolley.* When Sub-Lieutenants come to the College, do they know much about steam?—As a matter of fact, they do not; neither have they been instructed in many other subjects in which I think they ought to be instructed.

47. You say they are instructed in French?—They enter the Service with a certain knowledge of French. They go the "Britannia," where they are taught French, and afterwards they are left to themselves very much. Naval instructors can keep up their knowledge of French if they choose, but it depends very much upon what ship they are in.

48. Do you know any instances in which much knowledge of French has been acquired on board ship?—No; I believe it is entirely neglected as a matter of fact. They surely might be able to keep up what they have learned on board the "Britannia."

49. *The President.* Do you think that the present examination for Lieutenant is quite as satisfactory as it might be, and that what is required to be taught is taught on board ship as it ought to be?—I have always been opposed to school-boy examination: that is, examinations in arithmetic, algebra, and what

ay be called preliminary studies, because ours is an amination for the rank of Lieutenant. It is a rofessional examination.

50. *Dr. Woolley.* Is not the practical consequence that, that as soon as a boy leaves the "Britannia," which he has had an opportunity of acquiring a y small amount of knowledge in the sixteen months at are allowed him he gets rid of all he had learned, xcept what is necessary for the College examination?—I do not think any advantage would be obtained om the other system. We had a very moderate amination in those subjects before, and I was very lad when we got rid of that.

51. You think that no good is gained by it?—I ink quite the reverse. It would make it more fficult to sign their certificates and to say they were ualified for the rank of Lieutenant. I do not think at any amount of school-boy education would qualify em for the rank of Lieutenant.

52. You think, then, that the amount of education ey have been hitherto able to get is satisfactory, d that things should remain in the state in which ey are?—Far from that.

53. What remedy would you propose?—You (Dr. oolley) have your examinations now, and there ere intermediate examinations before, but I do not ink that we in the College should have to do with chnical examinations: ours is a professional examination. I have always endeavoured to make that stinction.

54. *Mr. Butler.* At present Sub-Lieutenants reside ith you not more than three months?—No; they ust pass out within a certain time. They come to s to pass, not to be educated.

55. Do you think it would tend to the advantage the Service if they came to you to be educated?—think quite the reverse.

56. You are opposed to that?—I am. Now that they re with us three months, they are inclined to put off e whole of their preparation till they come to the ollege, with the idea that they shall be taught there.

57. *The President.* Supposing a Midshipman had een reasonably diligent and attentive to his studies n board the "Britannia," and kept up his studies as well-disposed boy should on board ship, ought he, in our opinion, to require any preliminary instruction hen he comes home before he passes the College?—ertainly not.

58. Then, in point of fact, you think that allowing hem to come to the College for three months' study as practically the effect of inducing a great number f them to be careless, and to postpone their studies ntil they come to the College for three months for a nal cram?—Entirely so.

59. *Mr. Butler.* Is there not, in your opinion, me fault in the system of education on board ship?—There is not the least doubt of that.

60. Are not the means at present of keeping up hat education unequal and inadequate throughout he Service?—Yes. I believe that we are the only ation having Naval Instructors to teach youngsters n board ship.

61. And we are almost the only nation with whom here is any subsequent examination for the rank of Lieutenant?—Yes, and that is the reason why I wish it to be a practical professional examination. I o not wish boys to be school-boys and Officers too n board ship more than possible. I think that the ne militates very much against the other.

62. Suppose every Sub-Lieutenant had, on leaving his ship, to come to you, and without three months' study with you, to pass an examination, would not that, in that, in your opinion, be advantageous, and not allow the evils you speak of?—You must have a xed time for the examination. They are waiting for the monthly examination on board the "Excellent" r gunnery, and so on, before they come forward for examination by us.

63. You could not have them pay off from a ship one day, and come to you the next day for examination?—There must be fixed periods for examinations.

64. Would it not be better if they were not allowed to come to the College to prepare themselves for examination?—I think the Admiralty never intended that they should be educated at the College in any way whatever.

65. *Captain Hood.* At present it is not education, it is cramming?—Yes. At first, if I remember rightly, it was a question whether a Naval Instructor should be appointed at all to teach them, but then it was thought that if there were no one to assist them, they would be running over the place and doing nothing at all. They were taken into the College, in fact, to prevent their being in the streets and in the towns.

66. To prevent their idling their time in Portsmouth?—Yes, in a seaport town. Before they were appointed to the College, they were in lodgings in Portsmouth, and many of them went to ruin: they merely came to us to avoid that risk, not for the sake of instruction. I will, if you will allow me, give the opportunities for instruction, which Sub-Lieutenants who passed at the College in February last had enjoyed. I will not mention names, but I will designate them by letters. In the first place, A had had a naval instructor; B had not for four and a half years; C served in a gun-boat the last eighteen months, and had no naval instructor during that time. Those three got a second class certificate. Then, among the third class, D had a naval instructor; E had not for nearly four years; F had none for nearly three and a half years; G was nine months on shore previous to the examination; H was for twenty-one months sick; I had no naval instructor for three years and ten months; K was two years without a naval instructor, but had instruction the last ten months; L had a naval instructor on board, but had no opportunity of studying, because he had charge of a deck; M failed twice; he was thirteen months sick at home. Then, as to the navigating officers, N was in a surveying ship—he had good instruction; and O, who had a naval instructor, was rejected.

67. Assuming that there must be some inequality of advantage, can you suggest any means by which the Royal Naval College could be made to supply, to some extent, that which is required?—I think the "Britannia" should do that, and it will do so I hope. Under the new scheme of education, we propose they should go through the whole of the subjects in which they will be examined, with, perhaps, the exception of mechanics and hydrostatics, which count only one hundred, and then, I think, if they do not keep up their instruction it will be their own fault.

68. Without a Naval Instructor?—Yes, without a Naval Instructor. I think they will make better officers without a Naval Instructor than with one, and that they will be as well instructed in the end. The responsibility will then be thrown upon themselves, and I think they will study when otherwise they would not; though that, perhaps, is a rather radical proposition.

69. *Dr. Woolley.* Do you think that young fellows of sixteen will have made a sufficiently good use of a three years' education to be able to do without further instruction at sea?—Young fellows have done it, and if three years would not do, I would give them four years. In my opinion, in the higher branches of the Service, we have more educated, thoughtful, and intelligent men than we shall have among those who are coming on now. I think that their school-boy education on board ship militates against their Naval duties and *vice versâ*.

70. We hear that a great many of these Sub-Lieutenants put off entirely their study of mechanics and hydrostatics until they have their three months' study at the College. Do you think it is possible for them to obtain a satisfactory knowledge upon those subjects within that time?—No; and I do not know

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that, with regard to the majority of them, it is absolutely necessary.

71. As a matter of fact, they know very little of the theory of mechanics?—Yes; they cannot have much knowledge of those subjects.

72. I think that in the French and American Service nobody becomes an officer without having a competent knowledge of mechanics and hydrostatics?—Then they acquire it before they go into the Service; they will never learn it on board ship.

73. *Dr. Woolley.* Do you know the French system?—I know something of it, not very much.

74. Their system is the same as ours, except as to age and examination for entry. No person can be admitted who is less than 15 or more than 18 years of age.

75. *Mr. Butler.* You approve of the general principle that they should have a thoroughly good education for three years, and that then they should have no further instruction?—Yes.

76. *Dr. Woolley.* Do you think that beginning at the age of 13, they can in three years obtain sufficient education to make it right to depend upon that alone?—If not, the simple remedy would be to make it four years.

77. What is the cost of the present staff of sea-going Naval Instructors?—About £12,000 a-year, without provisions, and that with scarcely any result. I leave out in that estimate all those in the "Britannia," and those in the College.

78. *Mr. Butler.* How many Naval Instructors are there?—About 90, I think, and the most instruction they can give is, on an average, about seven or eight hours a week each.

79. *Dr. Woolley.* Would it be possible in your opinion, beginning at the age of 13, as we are to do in future, and ending at 17, to turn out officers as well instructed and as accomplished as they would be, if, as in France and America, they began at 15 or 16, and went on till 21 or 22?—I think not.

80. The *President.* Do you consider, having regard to the present means that young officers have of obtaining instruction, that the examinations are pitched at all too high at present?—No, I think not. I do not think there are so many rejected as there were when they did what was called the navigation only.

81. You think then that the effect of bringing up the examination to a higher standard has been beneficial?—I do not mean that; I mean that the standard for passing is now so low—600 out of 1,000; formerly they were required to get 200 out of 270.

82. *Mr. Butler.* Do you consider 600 marks out of 1,000 a very low standard?—They get 100 marks or nearly so, for observations that they have taken during the last six months on board ship; and there are other subjects with respect to which they get nearly the full number of marks almost as a matter of course.

83. *Dr. Woolley.* The examinations are for the most part straightforward, are they not?—Yes.

84. *Mr. Butler.* It is a peculiar kind of examination?—Yes, it is a general examination.

85. With marks allowed for previous study?—Yes. I was one of the Committee by which that scheme was drawn up. Before that time they came to us scarcely knowing the use of the sextant. We wished to encourage them to take observations at sea, and so they bring to us the observations which they have taken at sea; and if these are certified by the Naval Instructor or by some officer on board the ship, they are taken into account in the examination. In a paper which I have here it appears that the lowest number was 97; and full numbers are 100.

86. *Dr. Woolley.* They are obliged to produce a certificate that they have taken a certain number of observations of different descriptions before they can be allowed to pass?—Yes.

87. You do not, as a problem, ask them to take an observation?—Yes; there are two or three observations which they take at the College, such as finding the error of a chronometer, and one or two other observations which will test their knowledge, and we find that they are very much improved in consequence of that system being carried on, and for the whole they get 100.

88. *Mr. Butler.* How do you examine the navigating Sub-Lieutenants?—In precisely the same way as the others.

89. *Dr. Woolley.* That has only been lately, I believe?—Only lately.

90. *Mr. Butler.* Which of the two classes knows most of navigation, generally?—I think they are now about equal.

91. Was there a difference between them formerly?—Formerly, the navigating officers were much less efficient than the others; but since we have examined them on the same subjects as the others, they come better prepared.

92. *Captain Hood.* But the number examined in that class is much smaller, is it not?—Yes; two have passed this time out of three.

93. *Mr. Butler.* Is it not compulsory on them to pass?—Yes; they pass at the same examination.

94. But the numbers are smaller?—The numbers who come up are less. I do not speak of the number of marks they obtain, but of the number who come up.

95. Do they not all come?—Yes; but the number in the Service is less.

96. *Captain Hood.* Have you any suggestions to offer with regard to making the present examination more efficient with reference to Sub-Lieutenants?—I think not.

97. *Dr. Woolley.* Do you think that the examination in mechanics and hydrostatics is sufficiently searching?—Yes, I think so.

98. Cannot a person pass an examination now knowing very little of the theory of mechanics?—Yes; but I do not think you will get much of the theory from a naval officer.

99. They do as a fact in America and France?—Then, as I say, you must educate them before they go to sea. I still go back to that.

100. Do you not think, considering you begin the education of naval officers at so early an age in England, and leave it off so early, it would be desirable to supplement it by some subsequent instruction at the College?—They can come to us as Lieutenants.

101. Would you not have a compulsory education?—No, I would not have all officers educated after they are Sub-Lieutenants.

102. *Mr. Butler.* You are not in favour of making it compulsory?—I am not in favour of attempting to educate the whole class very highly, because I do not think you will ever do it. You cannot do it at Cambridge or at Oxford, or at any of the public schools, and I am not in favour of trying to do it; you never find it done in any large public establishment. When the new system of education in the "Britannia" is carried out, I hope for better results. They may be very good sailors, but you will never make the whole class scientific men.

103. *Captain Hood.* Would not the requirements of the Service render it impossible for all Lieutenants to go to the College?—Yes, or one-half of them. Whatever you attempt to get from the College in this way would be got at the expense of their practical efficiency.

104. Supposing you have, we will say, 600 Lieutenants, and only 500 of them are employed, would it not be a good thing to require the others to be educated?—As volunteers, but not otherwise. After they get to be Lieutenants I would not make it compulsory. If you make it compulsory, those who are not given to study would prevent others from studying as effectively as they otherwise would. I think they ought to be at sea as much as possible at that time, in order to acquire a practical knowledge of their profession, and the habit of managing men, and so on.

105. If you look at the *Navy List* you find that there are a great many sub-lieutenants unemployed.

[you not think it would be desirable to give in-]ction to those young officers from nineteen to ty years of age?—Yes, you might do that per-, but it is quite by accident, I think, that you so many unemployed.

06. Should you be perfectly satisfied if it were ided that cadets could be instructed for three s and a half, or four years, if necessary, and that there should be no further instruction?—I should better satisfied with that than by their being ructed.

07. When you say that, you except voluntary ly afterwards?—Yes, I guard myself in that way ughout. I would give every encouragement to ntary study, but I would by no means make it pulsory.

08. *The President.* You have stated that in your nion, upon the whole allowing young Sub-Lieu-nts to come to the College for three months to dy acts prejudicially, by inducing a great number them to be very idle at first, and then to come to College for the purpose of cramming?—Yes, that lways said to be the case.

09. In your opinion, when they have passed their nery examination, they should pass the other as n afterwards as possible?—They do now as soon possible.

10. I thought you said that they were there for ee months?—Part of that time is taken up with gunnery examination.

11. A man must present himself for examination gunnery within three months after his arrival in gland?—Yes, a great part of them are only with a few days; they can go on for five months, but ry examination day when they are rejected they e three months' seniority.

12. Would you think it an improvement that en a Sub-Lieutenant has passed his examination board the "Excellent" he should be compelled to me to the College next day?—He does so as a t.

13. Do you consider that the Sub-Lieutenants ming to the College to study interferes with what may consider the legitimate business of the Col-e?—As far as taking up room goes it does. I do t know that it does otherwise, because they are in separate room.

14. So far as education is concerned it does not terfere with the ordinary business of the College?—o; I may say that I think it is objectionable that ey should live in the same building in which they e examined.

15. *Captain Hood.* Supposing the Sub-Lieuten-nts were removed entirely from the College, and tter accommodation were provided for half-pay ficers in the College, in your opinion would not a uch larger number of half-pay officers join?—Yes, think so. I think the effect has been to prevent any half-pay officers coming that we should like to ve had there.

16. They do not like mixing with Sub-Lieuten-nts?—No, and I think it does injury to the service you mix up men in plain clothes with younger ficers in uniform.

17. Therefore you would prefer that the instruc-on should be carried on elsewhere?—Compulsory struction.

18. *Mr. Butler.* Have you any suggestions to fer for improving the education of half-pay officers?—That is rather a wide subject.

19. The *President.* You would make it entirely oluntary?—Yes, I would make it entirely voluntary.

20. *Dr. Woolley.* You know the subjects on which hey are educated in France, do you not?—No, I have ot been able to get that information.

21. They have a systematic course of study of nglish, and they are taught history, general physics, nternational and public law, and what is called ygeine, naval architecture, and fortification—do you hink it would be desirable to add any of these subjects?—We have instruction in fortification now, but no half-pay officers study it, because they are not allowed to get a certificate for it; the subject of fortification is very well taught indeed.

122. Do you not think that chemistry and general physics would be good subjects to introduce?—Very good.

123. There are no lectures now, are there?—Yes, but they are of a very inferior kind.

124. *Captain Hood.* If there were a compulsory examination for Half-pay Officers on each subject they were studying at the end of each quarter, and if those officers who were found not to have made the best use of their time were made to leave the College, and those who were found to have distinguished themselves, and had shown superior abilities, were looked favourably upon by the Admiralty, and were certain to receive rewards in the shape of some appointment, do you think the effect of that would be to benefit the Service?—I think not. I would not have any compulsory examination for any officer above the rank of Lieutenant.

125. Is it the case now as to the half-pay Officers who are at the College, that they do generally make the best use of their time?—They generally do, I think, but they do not work so hard as the younger men do.

126. Do they work harder on subjects as to which they obtain certificates, than they do on those subjects as to which they do not?—Yes.

127. Does not that tend to prove that compulsory examination is desirable?—I do not think that if there were a compulsory examination they would come at all.

128. Not if they were promised the reward of being distinguished in the service and of receiving employment?—If there were a distinct promise, perhaps that would be so.

129. *Dr. Woolley.* Suppose a Half-pay Officer goes to the College, and does not make good use of his time, what is the result?—He does no harm. The Government pay eighteen pence a-day towards the expense of his provisions, as a contribution towards the mess; that is the only thing that the Government does towards it.

130. The *President.* Do you not think that it tends to lower the tone of the College, if there were idle persons there?—The Captain-Superintendent has the remedy in his own hands.

131. *Captain Hood.* As a matter of fact, what do officers at the College generally learn—mathematics, navigation, astronomy, and steam?—Yes.

132. Not much beyond that?—No; I would say that, in my opinion, there should be no compulsory examination for entry of these officers or at the expiration of any stated time. The entries are three monthly, and if more candidates came forward than could be accommodated the best might be selected by examination, and after a subject was studied, they should, if desirous of a certificate, be subject to an examination, but if not qualified no report should be made; and, in fact, every precaution should be taken not to injure an officer's *amour propre*, or to damage his professional reputation. I will, if the Committee will allow me, hand in an extract from a letter which I forwarded to the Admiralty on the 11th of December, 1850, twenty years ago. [*The letter is handed to the President.*]

133. *The President.* Do you still adhere to the views expressed in this letter?—Yes, that the examination should be voluntary. I may mention that in the last half year an officer came forward to pass an examination in steam with two or three others. He did not come up to the standard required and afterwards left the College, but there was no report made to the Admiralty of his having failed in any way.

134. Supposing an officer passes, is any report made?—If he passes, a report is made, and he gets a certificate—first, second, or third class—but if he fails no notice is taken of it.

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135. *Captain Hood.* Therefore, at present, a man may come to the College, may remain there the whole time, do as little as he likes, and nobody will be the wiser?—I do not see why he should not. If the Admiralty give encouragement to industry they will come, but otherwise they will not.

136. *Dr. Woolley.* Do you not think that special inducements should be held out to younger men, whose minds are more pliable?—Yes, special inducements.

137. Special inducements to young Lieutenants for instance?—Yes.

138. What inducements for study to you think it would be desirable to hold out?—Employment, if there is employment, and if there is not, it must be left to the Admiralty. I think that the incentive must be given in the lower ranks. I do not contemplate the possibility of inducing the Admiralty to offer rewards to officers of the superior ranks which would be worth their acceptance, or, at all events, which would serve as a stimulus. The command of ships must be given on other considerations. Officers must establish their name while young, as many of our pupils have done, and show that they are willing to improve themselves at the College and elsewhere, and exhibit proofs of their industry and attention by getting certificates of proficiency, and this will doubtless meet with the same kind of reward as in previous instances, which will readily present themselves to the mind of every naval man. Any reward held out to officers coming to study for the first time, at middle age, would prove illusory.

139. *Mr. Butler.* Under the new system of education for young Cadets, you would propose that systematic instruction in steam and the steam-engine should be given in the training ship?—Yes; in the sea-going training ship.

140. If that education is given, will there be any occasion afterwards to teach steam at the Royal Naval College?—They will go through it more thoroughly, and must go through the same subjects again, as it strikes me.

141. *Dr. Barry.* You have spoken of the incentives which you think should be given in the lower ranks; and you say you do not contemplate the possibility of inducing the Admiralty to offer rewards to officers in the higher ranks. But you have not mentioned what incentives you think could be given in the lower ranks. You merely say that in your opinion incentives ought to be given in the lower ranks, without saying what those incentives should be?—The former Committee recommended that a certain number of young Midshipmen should have extra pay, and be styled "Admiralty Midshipmen." I propose that a similar method be adopted in the case of Sub-Lieutenants; that they should be put down in the Navy List as Admiralty Sub-Lieutenants, and that such extra pay be continued for three years, whether they be promoted or not in the meanwhile. The article in the Navy List, headed "Meritorious Passing for the Rank of Lieutenant," requires alteration. It is fenced about with so many restrictions as to be absolutely useless as an incentive. All Sub-Lieutenants who succeed in getting three first classes, should be certain of their promotion within a limited time—say one year. At present the number that is required at our examination is put as high as 925. We thought that 900 was high out of 1,000. They are also required to get a first class in the other two subjects, besides which they must be the first of all the candidates that pass in the six months. Although they may get a treble first-class, if another man beats them they are cut out of their promotion. Or if they get 924 marks out of 1,000, they are still cut out of their promotion.

142. *Captain Hood.* Is it not the fact that practically there are not more than three or four each year who take three first class?—Yes I think the examination in seamanship is very defective; it is so very irregular that one candidate may, and does get a second class, when another passing immediately after or before him gets a first class for the same amount of knowledge. A candidate for the "Beaufort" this last time, who got a second class in seamanship, said that he should have been certain of a first class with some examiners; but the Captain who examined him has said that he never would give a first class, except under very extraordinary circumstances.

143. *The President.* Do you consider that sufficient facilities are given to officers to study, under the present regulations, at the College?—I think that the time when a young officer could study best would be when he is a Sub-Lieutenant; but that is just the time when he ought to be at sea. I may mention that there are several Lieutenants on half-pay, and when the Half-pay List is redundant, I think they should be allowed facilities for study.

144. You state that the present half-pay officers undergo examinations and take out certificates in steam?—Yes.

145. Do you think it would be beneficial if they could also obtain certificates in nautical astronomy and the higher branches of mathematics?—Yes, they will now work very hard till they get their certificates and then their interest is gone. In the course of a week or two they cease to work so hard as they did before.

146. *Dr. Woolley.* I understood you to say you thought that the subjects which they teach in France and America might with advantage be introduced in England?—Yes; I am not in a position to express an opinion as to the advantages to be derived from a knowledge of international law, or anything of that kind.

147. Might not certificates be given upon those subjects?—Yes.

148. And do you think that on all those subjects there should be examinations?—Yes.

149. *Captain Hood.* In that case it would be necessary to increase the time during which they could remain at the College?—Yes.

150. *The President.* Do you consider that it would be attended with advantage if the time for study at the College were extended?—Yes, if those subjects were introduced it would be necessary to extend the time. I think that each of those subjects would probably take six months.

151. *Dr. Woolley.* I think you have said that in 1857 there was a Committee appointed?—I do not know in what year it was.

152. The object of it was to consider a certain proposition which was made by the Admiralty of that day?—Yes.

153. I believe the proposition was to do away with the system of study pursued in the College, and to replace it by a system of popular lectures?—Yes.

154. Do you think that the study of chemistry and physics, might be ingrafted on the other instruction?—As elucidating other instruction, but I do not think that any one can carry away any definite knowledge from merely hearing lectures.

155. Might there not be a system introduced like that which is pursued in the London Hospitals, where students attend lectures, and are examined on the subjects to which those lectures relate, and get certificates for passing?—If done with care as it is there. It is done very well at Woolwich at present; after they have attended a lecture they write out what they consider the substance of it, and the lecturer looks that over, and they get marks for it, which marks go towards their examination.

156. *Dr. Barry.* What I understand you to wish for is, that every man who does good substantial work should have some substantial reward, and that it should not be restricted to the first man only among the junior officers; and as to the senior officers, your objection is not to any amount of examination, but to making examination compulsory?—Yes, just so.

157. And you conceive that if inducements could

-ered to them, even in the way of honour, they id avail themselves of them?—Yes, but I do not how the Admiralty can offer direct inducements ey may offer them indirectly.

58. *Mr. Butler.* There would be civil appointments e given away from time to time—scientific ap- ments and so on?—Yes, but we should have r and over again the case of Pharaoh and Joseph.

59. *Captain Hood.* Supposing the men knew that hey were industrious they would be marked for ointments, that would be the greatest incentive to ustry, would it not?—I think so.

60. *The President.* Do you think it would be an antage if they were able to establish for naval ers something similar to a staff class as there is the Army?—Yes, but what employment would e be for them? If there were a prospect of ing an appointment for each of them, no men in world, I think, would work like naval officers to lify themselves for it.

61. *Captain Hood.* The difficulty is to find ap- tments?—Yes. I have thought of it for a long e, and I do not see what appointments could be d out as incentives to study.

62. *The President.* Do you not think it would be irable to establish an examination which should be braced up too high, some system by which could ascertain whether officers had been fairly ploying their time?—Not, I think, by a compul- y examination.

63. You are altogether against compulsory ex- ination?—Yes, for this reason among others, that the case of an officer you have examined and ected, it may be his duty when in command to courage young naval officers to study, and how ld he do that if he had been plucked himself.

64. *Dr. Barry.* Do you consider or do you not sider that the existence in the College of a class men who are simply idling their time, has any ct upon the tone of the College generally?—I do think that there are any who are simply idle— ne of them do not work so hard as others do.

165. If there are any who are idle the number is small as to be inappreciable?—There have been y few cases of the kind. I think that naval officers very independent of each other, one man works if wishes to do so, and another man is idle if he shes to be idle.

166. Then you do not think that the evil is sub- ntially felt?—I think not.

167. *Dr. Woolley.* Suppose it is considered desir- le to increase the facilities for studying other sub- s which are thought of a good deal abroad, but t so much of by us, especially in the case of the unger officers, do you think that the existing llege could be so modified as to include those other bjects of study?—You must have instructors in ose special branches, wherever the instruction is rried on.

168. Do you think that the instruction should be rried on in the College, or in an independent tablishment?—You would have the same expense herever it was carried on. You would have your ndon Lecturers, whether the instruction was carried in London or at Portsmouth.

169. *Mr. Butler.* Do the Half-pay Officers attend ctures together?—No. They do if we can keep em together, but we never can do so for a long me—one man gets on faster than another, and you ould have to keep back the fast ones for the sake of e slow ones; ours is more like private instruction. e go among them in the study, and assist them in eir difficulties.

170. It is more like private tuition?—Yes, only y are in the same study. What I would wish to with respect to the Half-pay Officers is, how to medy the evils arising from the defects in the isting system. I think that Commanders on their promotion should be informed that if they wish to udy at the College, they should make an early application, and that if they neglect to do so within three years of their promotion, it will be understood that they do not wish to avail themselves of the opportunity. No officers senior to the above should be allowed, I think, to come to the College, except under special circumstances, as, for instance, to revise the course they have formerly gone through, or when about to be appointed to some special duties where knowledge of a peculiar kind is required. The great difficulty that we have is in beginning the education of, I will say, Post Captains. When they are tired of the shore, they begin to think of coming to the College.

171. Do they not study while they are there?—They do, more or less; some much more than others.

172. *Dr. Woolley.* Supposing you induced a great number of junior officers of the rank of Lieutenants on half pay to attend the College, the result would be almost to drive away the senior officers altogether, would it not?—It would depend upon the number, of course; but we shall have more room if Captain Boys' ideas are carried out.

173. What are they?—I mean as to altering the building.

174. *The President.* Are any facilities given at the College for the study of practical surveying?—No; I wish there were. I will not say that there are absolutely none, but the facilities that are afforded are not, in my judgment, sufficient. I would recommend that the navigating officer in charge of the "Royal Sovereign" should teach that subject practically during the summer months.

175. *Captain Hood.* Would you include Sub-Lieutenants?—No, they have not time for it. I speak of Half-pay Officers.

176. *Dr. Woolley.* The services of the little steam tender might be made available, might they not?—Yes.

177. And that might be done without interfering with the study of steam?—It need not interfere with that. It might be taken in the mornings, and they might go on board the "Bee" in the afternoon for steam instruction.

178. *Mr. Butler.* Will it be necessary to teach steam on board the "Bee" in that practical manner in the course of a few years, when the new system of teaching Cadets steam begins to work?—Steam is a subject that is continually altering. A man who learned it ten years ago finds himself now quite old-fashioned, owing to the continual improvements that are taking place in engines and in the mode of working them. A new ship has every modern improvement.

179. Are the majority of Naval Instructors capable of teaching steam?—No; they know the rudiments of it, but no one except a professional man can teach it practically. The Chief Engineers on board have orders to teach it, but many of them do not.

180. *The President.* Do you consider it desirable that, as a rule, all officers studying in the College should reside within the building?—I think it is much better that they should do so, unless they are married men.

181. With the exception of married officers, you think it advisable that they should do so?—Yes; the expense would be greater if they lived outside. We have four or five married men now.

182. *Mr. Butler.* Is there any rule in the case of Half-pay Officers as to the number of hours in the week that they should be employed in study?—They are supposed to be in study the same as younger officers would be. We are in the study, some of us, from nine o'clock till twelve, and from one o'clock till four; but they are not there the whole day. You cannot, of course, bind men of that age as you would bind school-boys.

183. Could not the Captain Superintendent, or Principal, be entrusted by the Admiralty with the power of requesting those who do not attend regularly to withdraw?—He would do so if they were very irregular, and he saw reason to notice it. There is a record kept of thair attendance.

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184. *Dr. Barry.* I understand you to say that there are no general lectures. These gentlemen come to the study when they think proper to do so, but there is no compulsion?—No, they are taken in small classes. On the subject of steam they are taken on board the "Bee" two or three at a time, and they go into the model-room in the same way.

185. They go either in small numbers or individually?—Yes.

186. But there are general lectures, are there not?—Yes.

187. And is attendance at the lectures considered a *sine quâ non*?—No.

188. You have said that the subject of fortification is very well taught, but that nobody studies it?—I mean that at present no half-pay officers study it; the study of it is confined to the Gunnery Lieutenants, and the officers studying for the Marine Artillery.

189. Did I rightly understand you to say that the course of officers studying gunnery is the same as it used to be on board the "Excellent?"—No; I meant to say that when they were transferred to the College they brought their instructor with them.

190 *The President.* The Lieutenants studying for gunnery duties are obliged to pass examinations, are they not?—Yes; there is the destinction; they are passing for a staff appointment, you may say.

191. As a rule, do they not work pretty hard?—Yes; they are working for something; they are working for a distinct premium. A man in the third class gets 1*s.* 6*d.* a-day; second class 2*s.* 6*d.*, and first class, 3*s.* 6*d.* extra pay.

192. And that acts as a powerful stimulus, does it not?—We get enough candidates, and it acts as a stimulus.

193. As a rule, the officers work very diligently, do they not?—Yes; I think it is the most satisfactory department of the Navy, as far as education is concerned.

194. But still you are of opinion that it would not be an advantageous thing to introduce the system of compulsory examinations in the case of half-pay officers?—Not unless you could hold out some inducement that would be worth the attention of an officer of superior rank.

195. You are aware that the question has been very much mooted and discussed whether it would not be desirable to do away with Navigating Officers as a separate class. Of course if that were done, it would be necessary to make provision for the education of officers, for the purpose of performing navigating duties. Supposing the Admiralty were to adopt that system, and if an increase of pay were granted for the performance of those duties, as in the case of Gunnery Officers, would that act as a stimulus?—Yes; I think it would act as a powerful stimulus. You would have two classes of Staff Officers, instead of one. I think that perhaps confining one set of officers to one set of duties, as you do at present, tends to narrow their minds in the higher ranks, whereas if they were merged into the general list of the service after they became Staff Commanders, they would be some of the most useful officers in the Navy as Captains of ships. I fancy myself, without being an executive naval officer, that it would do an immense deal of good throughout the service. I know that there are other people who entertain a contrary opinion, but it seems to me it would assist education very much indeed.

196. You think that if that were done, the knowledge of our officers as regards navigation, astronomy, and the several branches of mathematics bearing upon that subject, would be much improved?—I think it would leaven the whole service.

197. It has been stated by some people that one of the reasons why so few young officers took first-class certificates in what is technically called navigation, is, that although in other respects they might have obtained first-class certificates, they have been found deficient in French?—Yes; but still we have put the standard high, in order that we might have only few of the first-class.

198. Out of the thousand marks, how many are f French?—One hundred.

199. Therefore if a young officer has no knowledg of French, he is under a great disadvantage?—H cannot be entirely without a knowledge of Frenc He enters with a knowledge of French. He is al educated in French in the "Britannia."

200. Then the number of marks for French merely one-tenth of the whole number required?—Yes; and he is only examined in the same way as h would have been on passing out of the "Britannia," so that he is not required to have a thorough knowledge of French.

201. What period of an officer's career do yo consider most advantageous for study in the College —I think as a young Lieutenant.

202. Do you consider that the twelve months no allowed to half-pay officers to study in the College sufficient, or would you have the time extended?—think I have already said that if the number of cer tificates they were allowed to get were increased, would be necesssary for them to be in the College fo a longer time.

203. Take, for, instance, the subjects of nautica survey, international, naval, and mercantile law?—I they are going on satisfactorily, and taking their cer tificates regularly, having obtained one certificate, the might go on and take another in six months, if neces sary. I think they should do it piecemeal in that way

204. You probably sometimes find that half-pa officers who have been badly grounded, have forgotte what they once knew. Do you think, in order to pr vent persons from coming there and wasting the time, any preliminary examination would be adv sable?—I would do it in a limited way. If ther were more candidates than there were vacancies, would have an examination and select the best Suppose, for instance, there were twenty candi dates for three vacancies. I would have an examina tion, and select the best; there would then be n rejection; I very much dislike the idea of rejecting a officer of superior rank; I think it should be a matte of selection, and not of rejection.

205. *Mr. Butler.* Who reports to the Admiralt the result of these examinations?—The Captai Superintendent.

206. How often are those reports made?—Ever quarter there is an examination in steam.

207. I am speaking of Sub-Lieutenants?—At th end of every month. They are not our pupils, the only come to us to pass their examinations.

208. Do the reports give the names of the candi dates and the number of marks that they obtain?—Yes.

209. And the names of the ships they come from —Yes.

210. *The President.* Under the present regulation for Gunnery Lieutenants there is an attendance of si months at the College?—Yes, nearly seven months.

211. You think that the most advantageous tim for officers to study is when they are young Lieu tenants?—Yes.

212. Do you think it would be advantageous t increase the period of study for gunnery officers, an to brace up the examination?—The examination is very hard one now for the higher class.

213. Do you think that sufficient time is allowed —I think it would be an advantage if they could hav more time, but that is a question for the executiv officers to decide.

214. *Captain Hood.* As a class do they not wor hard?—Very hard; I may say that in my opinion n men in the world work harder than naval officer when they have an object to gain. I do not know t what that is to be attributed, possibly to their bodie being healthy and their powers of observation being sharpened by contact with the world, and the habi of self-reliance.

215. *The President.* Do Engineers undergo any aminations?—Yes, Dr. Woolley examines them.

216. Do you consider that Engineers have suffi-ent time allowed them for study, the time allowed ing twelve months?—They have no fixed time ith us.

217. We are told that twelve months are allowed r general study?—But they are scarcely ever with so long as that; they are to belong to ships, in ct they are in harbour. I may mention one who has st left us, he had got through the differential calcu-s as far as maxima and minima, and he was going to his first problem on the very morning when he as appointed to active service.

218. Had he been there his full term?—I should ink he had been there more than five months.

219. I wish to know whether in your opinion as gards Engineers the time ought to be extended?—practice they are appointed to ships before their me is up.

220. *Captain Hood.* You do not consider going rough the differential calculus is necessary to enable em to know the practical duties which they have perform?—No, but I think that they ought to study cientific subjects, and be able to read scientific works.

221. *The President.* Do you think that marine fficers have sufficient time for study?—I think that they had six months more time it would be better. should like to hand in a report which I got from olonel Schomberg with reference to officers of the oyal Marine Artillery who have passed and are ttending the staff College at Sandhurst (*handing the aper referred to to the President*).

222. Were all the officers who are named in the aper which you have just handed in instructed at e College?—Yes.

223. They had all been pupils of yours?—Yes, and will be seen that the result is highly creditable.

224. Have you any suggestion to make with regard o the education of gunnery officers?—I would suggest hat the first class gunnery officers should be allowed year on full pay at the College after a certain number f years' service as gunnery officers, to go through a till more extended course of mathematics.

225. That you would make voluntary, of course?—es, but they should be on full pay as a premium for rst class. I wish we could do away with the third lass altogether.

226. *Captain Hood.* Taking into consideration that he education of the junior officers is in future to be or three years, do you think that after that time they hould come to the College at all except for the pur-ose of examination?—Are you referring to the Sub-ieutenants?

227. Yes.—I think they should merely come to be xamined.

228. Supposing they have the three years' instruc-ion, and then they go to sea for the necessary time, efore they come to pass, should they, in your pinion, be prepared to be examined at once without ny previous coaching at all?—Yes, I think I have aid before that the intention of the Admiralty never was that they should be instructed at the College before passing.

229. *Dr. Woolley.* Would there be any advantage do you think in their passing for navigation, before passing for gunnery? I believe that at present they have first to pass for gunnery before they pass for navigation?—Yes, the order is seamanship first, then gunnery, and then navigation. Some scheme of alteration has, I think, been suggested.

230. There are some officers who entertain a strong opinion in favour of a change, but do you think that there would be any practical gain from it?—Not unless the object be to carry out some gunnery scheme.

231. *Mr. Butler.* Do you think that the sooner you can make the passing of the examination for navigation follow leaving a sea-going ship, the more you do away with the opportunity of cramming?—While they are passing the gunnery examination they would not have time to work up for the College examination. I do not think there would be anything gained by it, one way or the other. I think it would be advisable that they should not come to the College at all except to be examined.

232. *The President.* Does the holding examinations at the College interfere with the regular work of the College?—To some extent it does. Of course the more examinations we have the less we can teach. We have been, until the present time, much overdone with examinations. Dr. Woolley has relieved us of some of them, and I think we might be relieved from the examination of candidates for marine commissions at some future time, and of officers who are candidates for the post of Interpreter.

233. *Dr. Woolley.* You think it might be transferred with advantage?—I should think so; the former is a long examination, which takes up a great deal of our time. When we had the Naval Cadets to examine, and the marine officers, and our own officers who were passing out from the College, it took me the whole of the last three weeks of the half-year to examine them, and I was not teaching the whole of that time.

234. That shows that you were overdone with examinations?—There is no doubt of it.

235. So far as the studies of other people are concerned, were not officers turned out of their own particular rooms, and studies and so on?—Yes, our studies were always taken up by the candidates, so that the students who were preparing for examination had to work during the greater part of that time in their bedrooms, which are very small and inconvenient.

236. Do you think it would be possible to find some other place of examination in the Dockyard which would not interfere with the College?—Yes, possibly; but it would equally interfere with our time if we were to undertake it.

237. *Mr. Butler.* Who conducts the examination for the Gunnery Lieutenants?—I superintend the whole of the examinations, and the other masters under me make their reports to me of the portions they take.

238. Would it be better, do you think, if they were examined elsewhere?—I do not think there is any difficulty in that; there is in the case of the Sub-Lieutenants, because they are more of the nature of school-boys.

239. He is nineteen years of age?—Yes, but he considers himself a school-boy; he is in the midshipman's mess. I would not trust a Sub-Lieutenant at an examination, to the same extent I would a Gunnery Lieutenant.

240. *Dr. Woolley.* Have you any suggestions to make with regard to affording greater facilities than at present exist for learning languages?—Except that I think it ought to be done abroad. Mr. Childers, when he was at the College, proposed sending some officers abroad, I think, to study.

241. *The President.* But we would rather have your opinion, and what you yourself are prepared to suggest?—I would suggest that any officers who wished to study languages should have an opportunity of doing so in the countries in which they are spoken, under proper regulations.

242. You think it would be advisable for the Admiralty to afford facilities for that?—Yes.

243. Do you consider on the whole that the present establishment at Portsmouth is the most advantageous place for officers to study at?—Yes, having regard to its naval facilities for half-pay Officers and gunnery Lieutenants.

244. *Mr. Butler.* Will you state what you consider to be its advantages over Greenwich?—It has great advantages, especially with respect to Half-pay Officers, because an officer who has been on half-pay for a certain time requires to educate himself again by seeing modern ships and modern guns and fittings. If an officer had been on half-pay about ten years, he

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would find himself much adrift if he were to take the command of a ship suddenly. That is how officers actually do educate themselves with reference to those matters, without instruction from the College. They wander about the Yard generally before they commence their studies; they see every new ship that comes in, and examine its fittings, and their talk is about those things. I think also that a public mess of officers in a dockyard is very beneficial.

245. Supposing on other grounds Greenwich were chosen, what would be your opinion as to its desirability?—You would then lose all the advantages to which I have just referred.

246. Could they get the same information by going to Chatham occasionally?—No, going there occasionally would not do.

247. *Dr. Woolley.* I am afraid that at Chatham they would not see much of that kind of thing?—No, a new ship is almost sure to come to Portsmouth when first she is commissioned; it is almost invariably the case.

248. The "Devastation" is a ship that is now building?—Yes, there is no steam-ship factory at Greenwich, except Penn's, which they could only go into by sufferance. At Portsmouth some of them go through a course of gunnery on board the "Excellent," and the Torpedo course also.

249. *The President.* In case a young officer should evince superior abilities, and be very desirous of making the most of them, do you think that under certain rules it might be desirable to afford him the opportunity of going to Cambridge to study?—I think it would be very desirable.

250. And there to pursue the higher branches of mathematics?—Yes, but it ought to be properly regulated. We have a remarkable instance in that of Captain Shortland, who was seventh wrangler, and became a Fellow of Pembroke College.

251. Why should not the Sub-Lieutenants go on board the flag-ship or some other ship?—I believe Captain Boys has a suggestion to make on that subject, and that is why I do not mention it. A year and-a-half ago there was an order made to that effect, but it was not carried out, I think, because the Dockyard people sent in some excessive estimate of the expense that would be incurred by it; the Admiralty had consented to it.

252. Assuming it to be desirable to increase the amount of accommodation in the College if possible, do you think that the existing buildings could be so modified as to afford such increased accommodation?—I think they could be very much improved by refitting the interior; by allowing the mathematical master, the instructor in fortification, and the matron and female servants to reside elsewhere.

253. If any addition to the building should be considered desirable could that be effected? Could the library for instance be raised a story higher?—Yes, and the porter's place might be made a capital laboratory. You might also build on Captain Boys' garden, which he is willing to give up. We are sadly in want of a class-room and lecture-room, and it would be a great boon if the grant which was given formerly for models were to be given us again. The Admiralty formerly gave us £50 a-year; that was afterwards reduced to £30 a-year, and finally it was taken away altogether.

254. *Dr. Woolley.* How long is it since that has been taken away?—I should think four or five years.

255. How used the money to be expended?—Between the instructor in steam and the instructor in fortification.

256. Who made the models?—They got people to make them in the cheapest way they could.

257. *Mr. Butler.* Under whom are the buildings of the Royal Naval College?—Under the Captain Superintendent.

258. Is there an inspector of works?—Yes.

259. Would the Clerk of the Works be able to give us a ground plan?—Yes. You will have that from Captain Boys, I have no doubt.

260. *Dr. Woolley.* Who instructs the Naval Instructors when you have them?—I and the Mathematical Master.

261. Are they regularly taught the use of instruments?—Yes.

262. *The President.* Do you think they are allowed sufficient time for their studies?—Yes, I think so; they must pass in five months.

263. *Dr. Woolley.* Do you not think there would be an advantage in their going to some place like the "Britannia" for a few months?—Yes, I think it would be a very great advantage.

264. Because many people say that when first a Naval Instructor goes on board ship, he learns a great deal more from the Midshipmen than the Midshipmen learn from him?—I think that is very likely.

265. *The President.* After a Naval Instructor has passed the College, do you think he might be attached to the "Britannia?"—Yes, and succeed some one else who passes to the service; but he should not be an extra teacher, because I think they have teachers enough.

266. You mean before taking the appointment?—Yes.

267. *Mr. Butler.* Your recommendation is contingent on their having had previous study?—Yes, after they have passed our examination.

268. *Dr. Woolley.* Are you decidedly of opinion that until young officers have passed the intermediate examination they should not be in a ship except one with a Naval Instructor?—Yes, and I think that as many as possible on passing out of the "Bristol" should be attached to the Flying Squadron. In a few years we shall have ships without masts, yards, or sails, and unless care is taken and young officers are appointed to the Flying Squadron they cannot possibly learn seamanship.

269. *Mr. Butler.* Does the pay of a Naval Instructor attract a class of men such as you would wish to see occupying that important post?—No; there is no competition, the Admiralty have a difficulty in getting a sufficient number.

270. *Dr. Woolley.* How do you think you could attract a higher class of men to perform that duty?—I should prefer seeing gunnery officers appointed to it, if they would undertake it. I mean Lieutenants, if they could pass a satisfactory examination.

271. Would there be a career open to Lieutenants if that were done?—There might be some willing to undertake it who from weak health would otherwise be invalided from the Service; there always will be a difficulty in getting civilians who are first class men of that age to go to sea.

272. *Mr. Butler.* The pay is not bad is it?—No; and the position, if they choose to occupy it, is very good.

273. Are you satisfied with the text books that are in use for the different branches of the education of naval officers?—I do not know the text books that are used in the "Britannia," I believe they are not published.

274. But are the books that are in use with you sufficient, in your judgment, for the education that is carried on in the Royal Naval College?—Yes, I choose the best I can; we use Cambridge books, in addition to those we have published for the use of the service.

275. Are they sufficiently practical?—It is a theoretical course after they have gone through their practical course on board the "Excellent," and they come to the College to study mathematics.

276. Have you read the report which I have here on the present state of military education?—Cursorily.

277. It appears that that commission considered the mathematical education given to officers of the army as too theoretical?—Yes.

278. Do you believe that the education that is given to naval officers at your College is open at all to that

arge?—I am rather in favour of a theoretical edu-tion myself, with a view to the expansion and im-ovement of the mind.

279. In the old Naval College at Portsmouth there ..d to be a course of ship-building taught?—Yes; at was not for the naval officers so much as for neating what was called a superior class of ship-rights to become officers of the Dockyard.

280. Do you remember that?—No, it was before , time.

281. *Dr Woolley.* Supposing time were allowed r it, should you be in favour of giving instruction ship-building to naval officers?—No, there is very tle to learn in ship-building, I think, by an nateur.

282. *The President.* Do you not think it would be dvantageous if there were some elementary instruc-on in the general principles of ship building?—here are very few elementary principles in it, I think.

283. There is the question of the rolling of ships?—'hat requires a very high mathematical knowledge.

284. And there is the position of the meta-centre nd centre of gravity?—You cannot undertake the nathematical investigations without a much higher ducation than naval officers have.

285. But some of the results might be laid down nd practically applied, might they not?—Perhaps o; but it would be best studied at South Ken-ington, and enquiry should be made as to the umber of naval officers who have availed themselves f the opportunity of going there.

286. *Mr. Butler.* Suppose a naval officer to have tudied ship building, so as to have a general know-edge of the construction of ships, would he not when he vas at sea be in a better position to make valuable sug-gestions than he could be expected to make now. We have the Constructive Department at Whitehall; they are landsmen?—I think that if some civilian officer from that Department were always sent to sea in all new ships it would be a good thing, but I do not think that a naval officer would ever get sufficient theoretical knowledge to enable him to turn it to advantage.

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287. It would be a subject that he would like to study, would it not. We see that several naval officers do it for pure love?—I do not think they do now. All the subjects they talk about are their own ideas as to the forms of ships.

288. But you do not see your way, under the existing regulations, to make it a course of study?—No, because it would take up too much time, if it were to be rendered at all available or valuable.

289. *The President.* Are candidates for the Beaufort Testimonial subject to higher examinations than other candidates?—They pass the same examination as other officers, but they are requested to send in their names, previously as candidates, and then they are examined in higher and more difficult questions on the same subjects.

290. *Dr. Woolley.* With reference to the paper you have produced, how many of the marks that are shown there were given for work actually done in the examination?—All, except those for the use of nautical instruments.

291. *The President.* In the examinations at the College, are young officers examined in the use of the theodolite?—No.

292. Do you think it is desirable that they should be?—Yes, I think it would be desirable if they were instructed in it.

(Adjourned till Thursday, the 17th February, at Two o'clock.)

17th FEBRUARY, 1870.

PRESENT:

Rear-Admiral SHADWELL, C.B. (*President*).
Rev. DR. BARRY.
Rev. DR. WOOLLEY.
Captain HOOD, R.N.
S. P. BUTLER, Esq.

CHARLES R. TOMPKINS, Esq., Mathematical Master at the Royal Naval College, examined.

298. *The President.* How long have you been attached to the College?—Since 1857; but I have only occupied my present position between three and four years.

294. What were you before you were in your present position?—Mathematical and Naval Instructor on board the "Excellent," as Instructor of Gunnery Officers.

295. Your duty is generally to assist Mr. Main?—Exactly; I report to him in every case.

296. What class of officers do you instruct?—I assist in teaching all who come to the College to study.

297. Half-pay officers?—Yes; if you wish it I can give you in detail what my duties are. I give instructions in pure mathematics generally, in nautical astronomy and surveying, and I assist in Mr. Main's work in his absence. My duties are properly to teach what is technically called pure mathematics; to instruct the Marine Officers during the first six months of their course; to instruct the Naval Instructors who are going through their course; to instruct Engineers and half-pay officers generally, and to conduct under the Professor various examinations.

298. What officers study nautical astronomy?—Half-pay Officers and Naval Instructors. When I speak of half-pay officers, I include Captains, Commanders, Lieutenants, and Navigating Lieutenants.

299. Are the half-pay officers subjected to any examinations?—Voluntary examinations.

300. On what subjects?—In steam only.

301. You have mentioned that you give instruction in surveying; to whom is that instruction given?—To any officers on half-pay who may wish to learn surveying.

302. Do many officers avail themselves of the opportunity of being instructed in surveying?—Not many.

303. I presume it is merely the theory of surveying that you teach?—We teach a little practically, as much as we can, but we cannot do very much; the teaching embraces the practical use of the theodolite as far, perhaps, as laying down a base line, or levelling in the Dockyard; but very few officers have time to carry it much beyond that.

304. Do you think it would be practically advantageous to institute compulsory examinations for officers on half-pay?—No.

305. You are not in favour of that?—Certainly not; for many reasons.

306. Does it not sometimes happen that officers who come to the College go away without carrying much knowledge with them, in consequence of there being no stimulus for exertion?—I think the last half of that question is difficult to answer; they go away,

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certainly, without taking very much knowledge with them, but whether there is any stimulus for exertion or not is another question.

307. *Dr. Barry.* You said just now that you disapproved of compulsory examinations for many reasons; will you be so good as to state what some of those reasons are?—I think that practically it would be very undesirable to subject officers of position to enforced examinations. There are two classes of officers in the service; one class has either never learned, or never had an opportunity of acquiring theoretical knowledge. If you establish a uniform system of examination for officers on half-pay, you would find that that class of officers could never go through it at all; and they would by implication be, not disgraced, but placed in a much lower scale than others of the same standing, who perhaps were not better practical men than themselves.

308. *Captain Hood.* Is it not the case that many half-pay officers now go through the College without exerting themselves to the utmost of their ability?—Yes; I must say it is.

309. Therefore would it not be advantageous to apply some test at stated periods, with a view to ascertain whether they are really making the best use of their time?—It should depend, I think, on the report of the teachers, without examination.

310. *The President.* Do you not find as a matter of fact that many officers come up very badly prepared to take advantage of the instruction that is afforded at the College?—Very badly prepared; some come there who are entirely ignorant of any theory. Some come who are unable to work a decimal fraction; many have not learnt theory for twenty years. I am speaking now of the higher classes of officers.

311. Having regard to the circumstances you mention, do you think it would be advantageous if officers went to study in the College at an earlier period of their service, say as Lieutenants?—I am decidedly of that opinion.

312. Supposing admission to the College for half-pay officers were limited to Lieutenants, and officers of higher rank were only admitted exceptionally, do you think it would be possible to establish some system of test examinations?—In future I would recommend that as a rule, officers of the rank of Commander, who have not yet had a ship, should be allowed to study; and I would allow officers who have had a ship to go on with a higher course. I would allow Post-Captains to come to the College to go on still further with their studies on having a scientific appointment in the service in view; but I would not extend the benefits of the College under ordinary circumstances to officers of a rank higher than that of Commander.

313. *Dr. Barry.* Do you think it desirable that the class of gentlemen who came to the College so unprepared, and who make so little use of their time while they are there, should continue for other reasons to come to the Naval College?—Your question assumes that they come unprepared, and that when there, they make but little use of their time.

314. Perhaps it would be better to divide the question. With regard to those officers who come unprepared, and who do not perhaps know even how to work a decimal fraction, do you think they gain at the College knowledge of any appreciable value?—I think so decidedly in most cases.

315. Provided always that they work?—Yes.

316. There are some, are there not, who, whether they come prepared or unprepared do not do much work?—There are.

317. Do they or do they not in your opinion injure the tone of the College as regards industry?—Of course they do.

318. Can you suggest any means of getting rid of those gentlemen quietly; an examination would do it of course, but you object to an examination, and therefore, I ask whether you are prepared to propose any substitute for it?—There are effectual means at present.

319. *The President.*—What are they?—The executive officer in charge of the College does in fact get rid of them.

320. *Dr. Barry.* Has he the power to request them to leave, or has he to refer to the Admiralty?—The Admiralty act upon the recommendation of the Superintendent.

321 Are you prepared to make any suggestion as to giving a greater stimulus to industry without having recourse to compulsory examinations?—Not in the case of the higher classes of officers, certainly.

322. Not in the case of half-pay officers?—No.

323. Do you think that something might be done for those in the lower ranks; the Lieutenants and Sub-Lieutenants?—Yes.

324. What additional stimulus would you propose with reference to them?—I would propose that it should be made a Staff College. I would admit Sub-Lieutenants and Navigating Sub-Lieutenants who wish to qualify as surveying officers under due precautions. I would admit a certain number of Lieutenants on full pay; a certain number of Lieutenants and Commanders on half-pay. The stimulus to the lower branches would be special appointments, which they must get by qualifying. I would allow Lieutenants to study on full pay, which I think would be a great inducement; and I would recommend to the Admiralty, if I were at the head of the establishment, that officers who did well at the College in those ranks should be selected for whatever staff appointments might be vacant; beyond that I am not prepared to go.

325. *Captain Hood.* What are the staff appointments?—I assume that we are eventually going to do away with Navigating Lieutenants.

326. *Dr. Woolley.* Do you think that notifying in the Navy List that an officer had passed an examination on certain subjects and got a certificate would act as an incentive to study?—Not in the case of officers of higher rank. I know that that is very strongly recommended by some, but I have never been able to fall in with their views.

327. *The President.* As a rule, do you not generally find that young officers who are qualifying for gunnery duty are very zealous and attentive during the time they are at College? do they not pay very considerable attention to their duties?—With very few exceptions, they pay very great attention to them.

328. To what do you attribute that?—They have certain work to do in a certain time, and it being perfectly voluntary, they are influenced by a sense of honour and duty; besides which they receive extra pay, which is another, though a minor inducement.

329. I presume that those officers are subjected to examinations?—Yes.

330. Supposing the bulk of half-pay officers who went to the College went as Lieutenants, and therefore at an earlier period of life than is customary now, would it not be possible, do you think, to brace up and establish examinations that should be somewhat hard, giving the students honorary certificates and other advantages as incentives to study?—In future I think there should be voluntary examinations only, and if that system were established, I think you would find that every officer would submit to them. I can mention an instance of an officer who came to the College well qualified, but went away without submitting to the steam examination. It happens sometimes that officers come to the College who, though well up in mathematics, have not been able to attain sufficient confidence to present themselves for examination, because they have been nervous or afraid of not passing. In some cases they have declined to go up, though they have been working as hard, and have been quite as well qualified, as other men who have gone up and passed without difficulty.

331. You are speaking now of the voluntary steam mination?—Yes. I think you will find that if had a number of young Lieutenants there would no difficulty in inducing them to go into any mination if, when they came, they had sufficient wledge to enable them to start with the others.

332. But you would not make these examina- s compulsory?—Under no circumstances would ake the examination of half-pay officers com- ory.

333. Are you aware that formerly, under an order December, 1838, Sub-Lieutenants used to go to College to compete for a commission as Lieu- nt?—Perfectly.

334. And in these days there was no lack of zeal ability displayed by young officers?—No; there many brilliant instances of that. I will qualify answer a little if will allow me to do so. Sup- there were four or six there simultaneously, two hose, probably worked very hard, but the others not work so hard; that is my personal experience.

335. *Dr. Woolley.* Did they work reasonably hard? assably hard. As a rule, they worked quite hard ugh.

336. *The President.* And they derived great benefit n studying at the College, did they not?—The t majority of them did.

337. The examinations that they underwent were pulsory, were they not?—Yes.

338. Do you think that some modification of that em might be introduced now to meet the altered umstances of the service, so that officers who go Lieutenants might be induced to study by the e of promotion after a certain period of sea- vice?—No; I must say I do not.

339. *Captain Hood.* What do you think induces the -pay officers to work harder and to take more rest in the subject of steam than any other subject le they are at the College?—It is the custom, and been the custom for many years, for an officer to forward to go to the College to study steam and ake a certificate, and he imagines that at the Ad- alty there is a prestige in favour of an officer who obtained a steam certificate.

340. Is not a knowledge of nautical astronomy and veying as important to a naval officer as a know- ge of steam?—I must say it is. I should like to ify my answer in this way—When steam was in infancy the knowledge of it was confined to a very ; officers went to the College not knowing a piston n a cylinder, and it was thought a great advan- e that an officer should go to the College to study am, because the Navy was being gradually trans- med, but now every officer in the service knows re or less about steam.

341. By serving in a steam-ship?—Yes, and by ving passed an examination.

342. A young officer when he comes to the College s to pass a tolerably severe examination, has he ?—Yes.

343. He has to pass an examination in nautical ronomy?—Yes, to a certain extent. If you are ing to substitute nautical astronomy for steam, there no doubt that half-pay officers would come prepared get a certificate for nautical astronomy instead for steam.

344. *The President.* There is no reason why it ould be instead of steam, is there? It should be addition to it, should it not?—It has been a leading bject for many years.

345. *Captain Hood.* Then as it would seem under- ing an examination and obtaining a certificate in eam does to a certain extent act as a stimulus, why ould not the same course be followed with regard nautical astronomy and the higher branches of athematics?—I do not see the slightest objection to assuming it to be a voluntary examination.

346. How long is it necessary for an officer to study obtain a steam certificate?—An officer knowing othing of the theory on coming to the College can scarcely take a steam certificate in less than nine months.

347. If the course of study were made to embrace nautical astronomy and surveying, how much more time would be required do you think?—Many young officers are so much better up in nautical astronomy than the old class of officers, that it would be unfair now to establish a system which would embrace both classes. I think that the new class of officers ought, in from three to six months, to get a thorough knowledge of nautical astronomy. There is another class consisting of those who know nothing at all upon the subject, men who are good practical officers but not qualified to go into the theory, and the preliminary studies take an amount of time that before an officer has finished studying the theoretical parts he has to leave the College.

348. *Dr. Barry.* But much of the preliminary work that it would be necessary to do for steam would also serve as preliminary work for nautical astronomy would it not?—Yes.

349. Therefore doubling the subjects would not necessarily involve double the amount of labour, though it would increase the time?—That is the difficulty, because the theoretical knowledge for second and third class in steam only embraces a very few subjects, and to a very small extent. The knowledge of algebra, arithmetic, and trigonometry required is very small.

350. You would not have to double the time, though it would be necessary to increase it?—Yes, just so.

351. *The President.* Do any of the half-pay officers who pass through your hands at the College ever take up the subject of general astronomy, the differential and integral calculus, and the higher branches of mathematics?—There are very few who are qualified to do so.

352. Although you are altogether against the compulsory examination of half-pay officers, do you think it would be advisable to allow them to go up voluntarily for examination in nautical astronomy and the higher branches of mathematics?—To any extent you please.

353. You think that would be beneficial?—Very beneficial indeed.

354. It would stimulate their zeal?—Yes, because it would enable the Admiralty to know where they could put their hands on properly qualified officers.

355. *Captain Hood.* You think it would operate as an incentive to study if they knew that when they made good use of their time and talents, their industry would be appreciated?—Yes, since if the Admiralty wished for a qualified officer, the reports would show them in a moment who the officers were who had devoted themselves to particular subjects.

356. It would appear from that that examinations are of great use whether they are voluntary or not?—That is a matter of opinion.

357. *The President.* You are aware that even according to the present system the Admiralty award to young officers on passing out of the training ships, certain periods of sea time commensurate with the progress they have made in the subjects they have studied?—Yes.

358. You are aware that officers are occasionally punished for offences they have committed by being deprived of a certain period of their sea time; do you think it would act as a stimulus to exertion if officers were encouraged to study by a grant from the Admiralty of a certain amount of additional seniority, which would be merely extending the principle that has already been established with reference to young officers in training ships?—I think it certainly would, putting it in that way.

359. Do you think that such a change would be attended with advantage?—As far as the rank of Sub-Lieutenant and Navigating Sub-Lieutenant is concerned, but not beyond that.

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360. In your opinion at what period of an officer's service might he most advantageously be permitted to go to College to study?—As a Lieutenant either on full pay or half pay or when studying as a Sub-Lieutenant for a special appointment.

361. You have said that the theory of surveying is taught at the College; is that combined with any practice?—On land it is, but not on the water.

362. Do you not think that the "Bee" and the requisite boats could be easily made available for that purpose?—I think that arrangements might be made with comparative facility for giving officers an opportunity of learning practical surveying.

363. Have the officers any instruction in plotting the work of a survey and putting it down on paper?—Not of an actual survey, but as to problems in surveying, they have.

364. Do they ever draw plans of harbours from surveying data?—They have not done so.

365. Do you not think it would be very advantageous if that were taught?—Very highly so.

366. Supposing a good practical course of surveying were added to the present College course, would that render an extension of the time for study at the College necessary?—No, I think not. Officers who come well qualified in theory can get through their steam course in sufficient time to allow of their going through a course of surveying and nautical astronomy within the allotted time—fifteen months. They have a year, not including holidays, which makes the time to half-pay officers fifteen months.

367. Is any instruction given in the College in the use of magnetic instruments beyond the Azimuth compass?—No.

368. *Dr. Woolley.* Is there any instruction given in the theodolite?—Yes. There are very few officers who have used it, but in three or four separate cases within the last three years I have instructed officers in it.

369. Is there any instruction given in the use of instruments at the Observatory? You have a small observatory at the College, have you not?—I can hardly say that we have an observatory, it is very small, and as it is chiefly a depôt where chronometers are stored and rated, the inconvenience of its use is so great that we go in there as little as possible.

370. Why?—For fear of doing damage, besides which it is so small that it is hardly of any use.

371. *The President.* The Admiralty have informed us that half-pay officers of the rank of Captain, Commander, and Lieutenant, are admitted for twelve months' study in mathematics and steam; that Lieutenants qualifying for gunnery officers are admitted for six months' study after passing the practical course in the "Excellent;" that Engineers are admitted for twelve months' general study; that candidates for the office of Naval Instructor are admitted for five months' study; that marine officers selected for the artillery are admitted for twelve months, and that a limited number of subordinate officers are admitted for not more than three months' study before passing for the rank of Lieutenant. With regard to those officers do you think it would be advantageous to extend the time for studying at the College?—You will bear in mind that that is all working time; it is now extended in the case of half-pay officers on proper application, and after conference between the Captain Superintendent and Professor, as to the advisability of allowing an officer to remain for another three or six months.

372. Does that apply to all officers?—To all officers on half-pay.

373. Do you consider that Gunnery Lieutenants have sufficient time for study?—Yes.

374. Do you consider that the Engineers and the marine officers have sufficient time allowed them for study?—Practically the Engineers have sufficient time, in fact they go away generally before their time is up, at busy periods.

375. *Dr. Barry.* And what is the case with regar to marine officers?—They have twelve months, and I am not prepared to suggest that they should have longer time. The naval instructors have at present five working months, which, I think, ought to be sufficient for the course of study that is carried on there at present.

376. *The President.* With a view to the efficiency of naval instructors, do you think it would be advantageous if, before they were sent to perform their duties in sea-going ships, they were sent for a short course of training as teachers on board the "Britannia" training ship?—On the whole, I think yes.

377. *Dr. Woolley.* You have acted as Naval Instructor on board ship?—Yes.

378. Did you ever teach such subjects as arithmetic, algebra, and Euclid?—Constantly, that was before the "Britannia" was instituted as a training ship.

379. But since that time the teaching has been confined entirely to navigation, has it not?—I cannot say personally. I have not been to sea since the "Britannia" was instituted as a training ship.

380. Arithmetic, algebra, Euclid, trigonometry, and so on, are, of course, taught on board the "Britannia," and in the "Bristol," which is a sea-going training ship, and they are also to be taught in other sea-going ships, do you think that practically it would be attended with inconvenience if no examination on those subjects were required at the College on passing?—There is no examination at present in either of those subjects.

381. Must it not tend to discourage the study of those subjects on board ship if a knowledge of them is not required at the final examination at the College?—Of course that question admits of only one answer: it would be discouraging, no doubt.

382. Are you aware that it has been proved by examinations on board the Flying Squadron, that in exact proportion to the time a boy has left the "Britannia" his knowledge of algebra, Euclid, and trigonometry, grows less and less, until at last it comes down to nothing?—I am not aware of it, but I should imagine that such would be the case.

383. And that a midshipman gains all his marks for practical navigation simply from the College sheet?—The College sheet is the only test we have in practical navigation.

384. Are you aware that the practical result has been found to be that when on board ship, though young officers are taught by Naval Instructors, they are found at every succeeding six monthly examination to know less and less of Euclid, algebra, and trigonometry, and that when they come to the College their attention is confined almost entirely to navigation, and those subjects that are taught in the College?—That naturally would be the case; but I am not aware what the fact is, because the Flying Squadron is abroad now; it is not in our department now at all. I can easily imagine it would be the fact, however.

385. Do you think it is a desirable thing that the kind of subjects I have mentioned should be entirely excluded from the College examination for Lieutenants?—An officer's knowledge of those low subjects ought to be shown very distinctly by the results of higher papers.

386. Is it not the fact that considering the way in which it has been taught and applied, he knows but little more than certain formulæ, without knowing how they are obtained?—In some cases that is so, no doubt.

387. *Dr. Barry.* Are you satisfied with the examination as it at present stands, or would you suggest any, and if any, what alteration?—I may safely say that in my opinion it would be a great benefit to the service if algebra, trigonometry, and arithmetic had more direct encouragement.

388. In the examinations?—Yes.

389. *Captain Hood.* Therefore would you add a paper on these subjects to the existing subjects for

mination?—I would, if they cannot be encouraged any other way, and I do not see how they

390. *Dr. Woolley.* Would you exclude geometry? think I should, as a separate study; I certainly ..d not have it taught to any great extent, because equires a great amount of study.

391. *Mr. Butler.* What is the object of the examiion of Sub-Lieutenants?—It is a final examination ich qualifies an officer to take charge of any of Majesty's ships.

392. Ought it not to test as far as possible the lifications of an officer?—Certainly.

393. Should it not include everything that is essary, and nothing that is unnecessary?—Cerly.

394. Does the present examination, in your opinion, ude all that is necessary as a test of an officer's lifications?—It is not a complete test, unquestionly; I think that corresponds with the answer I gave a question which was put to me just now. It is y difficult to get a complete test, it would require excessively elaborate examination, and very great ilities for the officers to conduct their studies ing the whole time they are in the service. The val service is very peculiar. When an officer goes sea, although he may have nominally a couple of rs a day for study, those hours are often broken upon, for instance, by casualties of weather, l the duties that he is required to perform often duce interruptions.

395. *The President.* Is geometry taught in the llege to any class of officers?—Euclid is not ght, its results are used; but geometry, analytical practical, both plane and solid, is taught to rious classes of officers.

396. *Dr. Woolley.* Are you satisfied with the knowge of mechanics and hydrostatics that is shown by cers in their examinations?—I am not satisfied, tainly; but I would qualify that a little. There two classes of officers, one of which would have at difficulty in learning mechanics, &c.

397. Do you think that the time occupied in acquiring h knowledge of mechanics and hydrostatics as is ted by the examinations in the College is not nost thrown away?—I think not, decidedly.

398. We are told that in the majority of cases the ung officers do not attempt to acquire a knowledge those subjects until they come home to pass, and t while they are at the College preparing, partly to ss the "Excellent," and partly to pass their examtion at the College, they cram and do just so much rk as will enable them to pass a paper on hydro.tics and mechanics—is that the fact?—There are numbers required to enable a student to pass—it a voluntary paper, they are not obliged to obtain y numbers for this paper, as they can pass without Many officers do not attempt to study hydrosta- if they have not studied it before they came to e College.

399. Do you think it is possible in three months, en the mind is distracted by other things, to get h a knowledge of mechanics as would be of any ctical value?—But little, if any.

400. *The President.* Are you prepared to suggest y improvement in the present system of the llege with regard to education generally?—I uld have more teachers there. I would give ficers an opportunity of qualifying in various necesy subjects, and I would increase the accommodaon of the building considerably. I mean in case of e College being retained where it is.

401. Do you think that the practice of holding exinations in the College on subjects which are not mediately connected with College studies is inconient?—Holding a number of them is certainly a ry great source of inconvenience.

402. We understand that at present officers who e candidates for marine commissions, and also Subutenants are examined in the College, and that Midshipmen come to pass their final examination for Sub-Lieutenants; does that lead to practical inconvenience, and does it interfere with the legitimate work of the College?—The examinations for marine commissions do very materially. The examination for Sub-Lieutenants under ordinary circumstances does not practically interfere with it to any serious extent.

403. But it takes up the time of the instructors?—One only at a time is on duty with the Sub-Lieutenants.

404. *Dr. Woolley.* But he is for the time taken away from the instruction of the officers?—Yes, certainly.

405. So that there would be 31 officers left to one instructor?—Yes.

406. *The President.* Do you think it would be advantageous if arrangements could be made for these examinations being carried on elsewhere?—Certainly, every examination except that of the Sub-Lieutenants; and if arrangements could be conveniently made for the purpose, there is no reason, so far as I can see, why Sub-Lieutenants' examinations should not take place elsewhere.

407. If it could be done, you think it would be advantageous to the College?—Certainly.

408. Does it not sometimes happen that the officers are turned out of their studies in order to make room for these examinations?—Yes. On two occasions last year the number of Sub-Lieutenants who had to pass was so great as to necessitate the other officers being entirely turned out of their study for two days at least.

409. During which time the legitimate work of the College was interrupted?—Partially; it was found to be very inconvenient.

410. Do you think that the College is rather too crowded at present?—Very much so at intervals.

411. I understand you to say that you think it would be advantageous if arrangements could be made for the instruction of the Sub-Lieutenants, to be carried on elsewhere?—Yes; I have a strong opinion that it would, for several reasons.

412. Do you think that the admixture of officers of such different ranks and ages as Captains on half-pay, and Sub-Lieutenants, is rather injurious to discipline, or, so far as you are aware, does inconvenience arise from it?—It has done so, certainly; under ordinary circumstances it ought not, but at that particular age it has done so at times.

413. Have you any other suggestions to make?—I would recommend that a small astronomical observatory should be erected. For this there is every facility.

414. *Captain Hood.* Do you think that a permanent French master would be a great advantage to the College?—That of course would be included in my recommendation that there should be more teachers. I have not specified any particular teachers.

415. *Dr. Woolley.* All the suggestions you have made hitherto have had reference to the improvement of the technical education of naval officers. Do you think that in the College there ought or ought not to be other subjects taught, such as are considered necessary in France and America, physics, chemistry, history, and the like?—I would recommend, certainly, that we should have a chemical lecturer, thoroughly efficient, and also qualified to give lectures in geology. I would suggest that there should be an executive surveying officer attached to the establishment, and an assistant in the observatory, who should be an astronomer, thoroughly conversant with and competent to teach the practical part of the profession as nautical astronomer: because, although I nominally do it myself, if it is to be established on an extended scale, I could not undertake it. I would also suggest that a Lecturer on commercial, international, and Court-martial law, should be placed at the College, and that an opportunity should be afforded to

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officers to come and study, what I may call naval engineering.

416. *Captain Hood.* That would of course necessitate a very large increase in the time allowed for studying at the College, would it not?—It might be a branch of study by itself, and it might be taken up instead of some other branch.

417. You are satisfied it is, at all events, necessary the present course of studies should continue to be pursued at the College?—Certainly.

418. And that a year's work, besides the three months' holiday, is absolutely required?—Yes.

419. Then if you were to add the other subjects you have mentioned, you would have to double the time, would you not?—A Lieutenant would have one year and a Commander another year at the College, that is two years.

420. Between those two years he has probably been at sea for three or four years, and has had no opportunity of keeping up the subjects in which he had been previously studying?—I think that an officer who is a good theorist does not forget very much what he has learned. I know many officers at sea keep up their knowledge very fairly. I would suggest that, under the new system of education, we should abolish third-class gunnery officers entirely.

421. Would you recommend that officers who come there for a second period should at once enter upon a higher class of study?—If they came as Commanders, I would oblige them to do so.

422. Have you known instances of officers going through the same course of study as much as three, four, or five times?—No; not the same course.

423. *The President.* Have you any further suggestions to make for the improvement of the College?—Yes, a good many.

424. *Dr. Barry.* Do you include in your recommendation the teaching of French?—I would not allow an officer to go to College for the mere purpose of learning a language, because learning a language would not fill up the whole of, or any material part of, the day; and an officer who goes to the College to learn a language, unless he worked very hard at it, would be in danger of doing nothing.

425. Do you, or do you not, think that the addition of a French Master would be advantageous, taking into consideration the very great want that there is of a knowledge of the French language?—Yes, certainly; and I was prepared to suggest that a German and a Spanish Master should be there also. But our general idea is that languages ought to be taught either abroad or elsewhere; that officers should not come to the College purposely to learn languages and nothing else. I am prepared to suggest also that a law course would be of great importance, and there is no opportunity for an officer to study it anywhere now. I would also suggest that a first-class gunnery officer, after he has served one commission, which would give him six years at sea, should be allowed to return for a year on full pay to go into a higher class of study at once before his final promotion. I think this would be a great advantage to an officer who had shown his ability for working, by taking a first-class certificate, which is a very difficult thing to do.

426. *The President.* Have you anything further to suggest?—I would abolish the third class gunnery Lieutenants, if practicable, for this reason, their course at the College only embraces algebra and trigonometry; and as the Sub-Lieutenants who take any class above third must know something of mechanics, it seems absurd to put a man on the staff, and pay him 1*s.* 6*d.* a day extra for passing in fewer subjects, than he did as Sub-Lieutenant.

427. But he has obtained a competent knowledge of gunnery, has he not?—Yes. I would raise the pay of the first and second class gunnery Lieutenants, and thereby offer a greater inducement to Lieutenants to come and study, and that no doubt would stimulate them to exertion. I would also allow Sub-Lieutenants, who have passed first or second class in theory, seamanship, and gunnery, an opportunity of going to the "Excellent" to study for three or six months, and institute them as gunnery Sub-Lieutenants again, not giving them a theoretical course because a second class would be sufficient; with extra pay, say of 1*s.* a day, and they very likely would form a nucleus of hard working men, who would come to the College afterwards, and be very likely to qualify as second or first-class gunnery Lieutenants. In small ships you cannot have gunnery Lieutenants, and you might usefully employ them. The only objection that I see to Sub-Lieutenants qualifying for a commission, as they used to do, consists in the fact that their promotion has been so rapid that the inducement is not sufficiently great; but if the service is much contracted, and promotions become more slow, we should be able to have again these Sub-Lieutenants, than whom a more valuable class of officers never existed. Another thing I would propose is, that Lieutenants, if they have taken out first-class certificates as Sub-Lieutenants, should be allowed to go to South Kensington to study ship-building, and should be allowed to go abroad to learn languages.

428. Their expenses being paid by the Government?—Yes.

429. Do you think it would be advantageous that, under certain proper regulations, young officers of ability and promise should be encouraged by being allowed by the Admiralty to go to the University of Cambridge for a year's study in mathematics?—Yes, decidedly, under proper regulation.

430. You think that that would be advantageous?—Very much so; but you must be very careful not to divorce them from the service too much.

431. Why should not a certain amount of the instruction that is given at the University be given at the College, as is the case in France and America?—The principal difficulty in doing so arises from the fact that but few officers, comparatively speaking, come to the College, and but few of those are ready to study these extra branches, and consequently the authorities at the Admiralty would be unwilling to have professors attached to an establishment of that kind for the advantage of so few. I think that if they went to London, or wherever those subjects are taught best, it would be much less expense to the country to pay for teaching them to each individual; they would also then learn those subjects much better than they could under any circumstances learn them in the College; for instance, it would be of no use for us to attempt to teach ship-building, because we have no models nor room for them. You have in London an establishment, with as many models as can be required, and every facility is given for studying them. I am sure it would be a good thing for this reason. We have engineers now sending us questions for solution of a much higher character than was ever the case formerly, merely in consequence of the course they have been going through at South Kensington.

432. Are the engineers you refer to men who have been at South Kensington?—I think so.

433. Can you tell me the name of any one of them?—I do not know the names of any of them, but they come generally through Mr. Tuck, our engineer.

434. The fact of the engineers being obliged to go through an examination has tended very much to improve the class, has it not?—I think those who come to the College are very hard working men, and they do very good work. One officer left us only the other day on a full pay appointment, who had been wading through the differential calculus.

435. *Dr. Woolley.* Has he got a certificate?—No, there is no examination for engineers at the College.

436. But has he got his certificate from me?—He is only an engineer now; he is not a chief engineer.

do not know whether he has passed his examination for chief or not.

437. There is in fact but one examination?—I do not know whether he has passed that or not, but I expect he has. He is rather an old officer. We have had a good many engineers there who have done very good work.

438. *Mr. Butler.* Could you teach chemistry, shipbuilding, and languages, in addition to what you now teach, without a large extension of buildings?—Chemistry is already taught to a certain extent, but it is taught under disadvantageous circumstances. We have no fit place for a laboratory. In fact, the chemical laboratory and the smoking-room are one and the same.

439. Then your answer is that you could not teach those things without a large extension of the buildings?—There must be proper room for teaching them. We have a chemist attached to the establishment, and we do teach chemistry. We have chemical lectures.

440. But you would require a great extension of the buildings to enable you to teach these additional subjects, would you not?—It is possible that the present establishment might be so altered as to give space for teaching the whole of them.

441. *Captain Hood.* If Sub-Lieutenants were removed, the effect of that would be to give great additional room, would it not?—Yes.

442. *Dr. Woolley.* In making suggestions, it is desirable to recollect that in future young officers will come much better prepared than they do now, and therefore should we not attempt to do at the College that which the Americans and French do with regard to young officers by giving them an opportunity of studying those subjects of which a knowledge is considered essential in those countries?—Yes.

443. Are you of opinion that the class of Naval Instructors should be dispensed with?—Naval Instructors are requisite for the "Britannia," the training ships, and the Flying Squadron. If this last were a permanent institution, and the whole of the youngsters in the service were supposed to spend a year in it after leaving the training ships, there would be but little necessity for Naval Instructors in other ships, as the youngsters ought to keep up their work under the six-monthly examination system until their time for passing the College.

444. *Captain Hood.* Who would conduct that six monthly examination if there are no Naval Instructors?—They would be conducted, I presume, in the same way as in the Army, by a Board of officers.

445. How would you get hold of these young officers, who may be away in different parts of the world?—I believe it is to be done by sealed papers.

446. *Mr. Butler.* Who at present conducts the six-monthly examination on board ship?—The Naval Instructor, under the supervision of the Captain.

447. The persons who are examined by him are his pupils?—Not in all cases.

448. Generally?—Under the old system the youngsters repaired on board the Flag Ship, and there they were examined by the Flag Ship Naval Instructor.

449. Every six months?—No, at their passing for Lieutenant.

450. By the Admiralty Instructions there was to be a report sent home every half-year; how was that conducted?—By the Naval Instructor of the ship, under the supervision of the Captain.

451. Do you think that that system is open to objection?—There is a difficulty in the whole system of provisional examination, I think, unless it is conducted by an independent authority.

452. *Dr. Woolley.* It has been stated as a fact, that in many cases the numbers that were put down for knowledge in different subjects were fanciful numbers altogether, not tested by examination at all; might not that have been the case in those reports?—In many cases it might have been a question of estimation on the part of the officers.

453. Not the result of examination at all?—I can hardly say that, because the Instructions of the Admiralty must have been carried out in some way.

454. *Mr. Butler.* You have spoken about the navigating class; supposing the separate navigating class were abolished, should you propose any change in the present system of studying navigation for executive officers?—I think that they might qualify for navigating duties specially.

455. Is not navigation a principal part in the education of subordinate officers?—Yes; certainly.

446. Would you propose any change in the method of imparting that knowledge, supposing the executive officers remain navigating officers?—I would propose a special course for their use.

457. *The President.* Including pilotage?—Yes.

458. *Dr. Woolley.* Does such a course exist now for navigating officers?—Yes; but there is no special course for navigating officers; the only difference is the pilotage. But I would have a special course.

459. Do you find in the College examination that the navigating officers pass a better examination in navigation and nautical astronomy than general executive officers?—I should say not.

460. Do they pass a worse examination generally? It is rather difficult to give a direct answer to that question.

461. Do the navigating officers, as a general rule, obtain first-class certificates?—Certainly not.

462. Do they obtain second class certificates?—Suppose I answer your first question by saying that they do not pass a better examination.

463. *Dr. Barry.* The question is whether they pass a worse one or not; you examine them in navigation, do you not?—Yes.

464. Is it your opinion that the examination that is passed by navigating officers in their peculiar branches is as good as, or better than that which is passed by the executive officers?—No; I think not.

465. *Mr. Butler.* Is it as good?—It is difficult to say, because some are better and some worse.

466. *Dr. Barry.* But take the average; you must take an average for either answer?—Considering the short time during which they have had to pass the same examination, their improvement has been very great; and I have no doubt that eventually they will pass quite as well as, if not better than, the others.

467. Were they better or worse under the old system?—Worse.

468. Would you say that, so far as you can judge, under the new system of marks the improvement has been very signal?—That exactly expresses what I wish to say.

469. *Captain Hood.* As to the practical use of instruments, were they inferior or superior generally to the other class?—Decidedly inferior; I have seen an acting Navigating Sub-Lieutenant who could not use the Azimuth compass.

470. *The President.* Supposing the navigating class should be merged in the General Executive, do you think we should obtain superior navigating officers by holding out encouragements of extra pay, as is now done in the case of Gunnery Lieutenants?—If the navigating officers are abolished, I would allow the other officers to qualify in a similar manner.

471. And would you accord to them the same advantages?—Similar advantages.

472. *Captain Hood.* You would add a knowledge of pilotage to the other subjects?—When I say I would give them similar advantages, I include every knowledge that they ought to have; I would not give the navigating officers the gunnery course at all.

473. *Mr. Butler.* If the advantages to which the President has alluded were held out to executive officers to qualify as navigating officers, do you think they would form a class superior, as navigators, to

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the present navigating class, their education having been higher previously?—I think they would be quite equal to them; I should say that many of our old navigating officers are men of first-rate navigating abilities.

474. *Captain Hood.* Are not those who have been brought up at Greenwich particularly good?—Yes; with regard to their technical knowledge I think they are unsurpassed.

475. *Mr. Butler.* You have spoken of several branches of study that you would like to add to an officer's education, and I think you have also spoken of the difficulty of finding time for this. Supposing the separate navigating class is retained, would you wish to diminish at all the study of navigation for executive officers, so as to give more time for other studies?—Certainly not, for this reason, that the Captain of the ship is entirely responsible, with the Navigating Officer, for the navigation of the ship, so that it would be impossible to diminish, and, in fact, I think you ought to increase the navigating power of the executive branch.

476. Will you describe, if you please, an ordinary day's work at the Royal Naval College; I mean the general educational work. I should like to have a general notion what the different students and different instructors do?—We begin with actual study at 9 o'clock punctually. On entering the study the class of marine officers occupies about an hour or a little less. Then the observations which the Sub-Lieutenants are taking occupy a short space of time; the general work of the study occupies the remaining part of the morning until 12 o'clock. The general work of the study means instructing any one who is there in whatever they are learning. There are no classes, as a rule, beyond two or three officers in each class. The work fills up the whole space till 12 o'clock. At 1 o'clock we resume study. Time is occupied until half-past two in teaching the various officers their respective work. That terminates study hours for the day, so far as I am concerned; no work remains but making out the examination papers, and assisting officers, if required, in observatory work in the evening. The officers instructing the Gunnery Lieutenants and Marine Officers continue their duties till 4 p.m.

477. When you speak of general work, do you include the teaching of Sub-Lieutenants with the half-pay officers?—No; I have nothing to do with them. There is an instructor on purpose to teach them; that is a separate department altogether.

478. What are Mr. Main's duties?—He takes the senior marine class; that is the class of marine officers who have learnt pure mathematics, and who, during six months, learn mixed mathematics. He superintends the study, teaching generally the same class of officers as I do, except that he takes the mixed mathematics particularly.

479. Of how many are the classes generally composed?—There are at the present moment eight Marine Officers in one class; it generally consists of about four; they have quarterly examinations, part of which I superintend and part of which Mr. Main superintends. I report to him in every case. In addition to that, I take a part of the examination of the Gunnery Lieutenants, and part of the examination of the Sub-Lieutenants, and part of the examination at entry and passing out of the Naval Instructors.

(Adjourned to Tuesday, at Two o'clock.)

23RD FEBRUARY, 1870.

PRESENT:

REAR-ADMIRAL SHADWELL, C.B. (*President*)
REV. DR. BARRY,
REV. DR. WOOLLEY,
CAPTAIN HOOD, R.N.
S. P. BUTLER, ESQ.

JOHN KNOX LAUGHTON, ESQ., M.A., examined.

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480. *The President.* What is your rank?—Naval Instructor.

481. Are you attached to the "Excellent?"—I am borne on the books of the "Excellent" for service at the Royal Naval College.

482. Will you have the goodness to inform the Committee what your duties are at the Royal Naval College?—My regular routine duties are to instruct the Lieutenants passing through the gunnery course; besides that I have to assist in the monthly examination of the Sub-Lieutenants, taking especially the winds and currents and the chart and surveying; and until recently I had to assist in the examination of the Naval Cadets and candidates for Commissions in the Marines; but the examination of the Naval Cadets has now been done away with at the College.

483. Until the recent alteration you used to take part in those examinations?—Yes.

484. Have you anything to do with the instruction of half-pay officers?—No, only incidentally, as for instance in the temporary absence of the other Instructors.

485. Do you take any part in the instruction of the marine officers who are studying for the artillery?—No, not at all. I have in the same way, during the absence of the Mathematical Master, assisted, but it is only by a sort of accident.

486. I presume that the Gunnery Lieutenants are subjected to examinations from time to time?—When they have completed the term allowed by the Admiralty circular they pass an examination.

487. And have certificates awarded to them?—Yes, they have certificates awarded to them in consequence.

488. And their certificate entitles them to the advantages of extra pay?—Yes.

489. I presume the examinations that they undergo are compulsory?—Yes.

490. Do you see any objection to that?—No.

491. Do you think the officers themselves object to it?—No; they are working for a distinct advantage, and without passing an examination there would be no way of awarding a certificate, which would confer that upon them.

492. Although you have nothing directly to do with the instruction of the half-pay officers, you have, no doubt, had incidentally an opportunity of watching the system under which they are supposed to study at the College?—Yes.

493. Do you think it would be advisable to establish in the case of half-pay officers any system of examinations either compulsory or voluntary?—I do not think a compulsory examination would be advisable. To voluntary examinations, such as they have for

steam now, I conceive there would be no objection, but I feel convinced, from what I see at the College, and from my general knowledge of naval officers, that men of that rank and position would not subject themselves to compulsory examination, and to the risks of failure or rejection.

494. What do you think are about the average ages of the Gunnery Lieutenants who are now at the College under study?—I should think they might average about 26 or 27.

495. Supposing the half-pay officers were to go to the College at an earlier period of their service than they do at present, do you think it would be possible to establish this system of compulsory examination with advantage?—They would still have their rank in the service, and I think that an officer of the rank of Commander would not willingly subject himself to the risk of an examination.

496. Supposing as a rule officers on half-pay were permitted to study at the College in the rank of Lieutenants, their going there as Commanders being exceptional only, do you think that would be attended with advantage?—The objection I have mentioned of course would then be removed, but there would be the other objection, that they would have nothing to gain by it. In the case of Gunnery Lieutenants, where the examinations are compulsory, they have a direct object in view—a certificate which brings them an increase of pay, and allots them certain duties which probably they feel partial to. But in the case of ordinary Lieutenants on half-pay there would be no such inducement.

497. Do you think, on the whole, that the half-pay officers make good use of their time at the College?—As a rule, I think they do, decidedly.

498. Do you think they work as hard, on the average, as the Gunnery Lieutenants do?—No.

499. Do you attribute the difference that there is between them to the fact of there not being a sufficient stimulus to exertion?—Partly; but I attribute it partly also to their being, as a rule, older men.

500. Suppose the Admiralty were to make arrangements to allow officers on half-pay to go the College at rather an earlier period of their service than they do at present, do you think that would be beneficial?—It might be; but I should think it questionable whether it would not be better for a young Lieutenant to be kept at sea.

501. Do you think it would be advantageous if certificates were granted to half-pay officers for studying in other subjects besides steam, as for instance, in nautical astronomy and general mathematics?—I think perhaps it might.

502. For how long a period do Gunnery Lieutenants remain under instruction in the College?—About six months.

503. Do you consider the time long enough?—The time that they are at the College is not absolutely fixed; it depends on accidents and changes that happen on board the "Excellent," so that they very often do not come there for their full six months, and the time in those cases seems extremely short. If they were actually there six months, I think that would be long enough.

504. I understand you to say that in your opinion a less period than six months would, as a rule, be scarcely adequate?—Less would not be enough.

505. Have you any suggestions to make, with a view to the system of instruction at the College being improved and extended?—I have thought sometimes that officers who pass out with a first class gunnery certificate, might, after serving a commission as Gunnery Officer, and after having, by getting a first class certificate, shown they possess a certain amount of mathematical talent, be allowed to come back to the College, either on half-pay, with certain allowances, or on full pay, or in such a way as the Admiralty might decide, and carry on their mathematical studies to a higher point; and also that in some instances officers who have taken a second class certificate, being specially recommended by the Professor, might be allowed to come back to the College and work up for a first class. But I have thought more about the gunnery course than any other.

506. Have you any suggestions to make for improving the system of education at the College, so far as half-pay officers are concerned?—I think they work remarkably well as it is, considering the great disadvantage under which they labour, in coming there as men of mature age, and in many cases utterly ignorant of the very rudiments of mathematics. It seems to me sometimes almost painful to see men of from 30 to 40 years of age labouring away at the very elements of vulgar fractions, and really working hard at it.

507. Looking at this matter rather with a view to the future requirements of the service than to the present condition of affairs, have you any suggestion to make with reference to improvements that you think might be made in the present system?—I think that the service would gain very much by following out an officer's specialty. When an officer has arrived at that age and rank he is most likely, if there is any real talent in him, to turn it in some particular direction; and if the service could give him any means of following that out, it would, I conceive, be better than simply sending him to the College to go through a certain routine of mathematics; if, for instance, an officer has a talent for shipbuilding, he might, with the assistance of the Admiralty, be placed for a time to study with different shipbuilders.

508. Do you think it would be attended with benefit to the service with reference to the future, if all Lieutenants were obliged to pass through the College, whether Gunnery Lieutenants or not; or do you think it is better to leave it optional, as it is at present?—I think that after officers have passed an examination qualifying them for the rank of Lieutenant, any further examination should be optional. I mean, of course, optional in the way in which the examination for Gunnery Lieutenants is optional. They need not come as Gunnery Lieutenants, unless they like.

509. In the case of officers who have voluntarily made their election to go to the College for the purpose of availing themselves of the instruction it affords, and of the advantage the Admiralty holds out to them, do you think there would be any hardship in their being also obliged to submit to certain test examinations to see whether they are really and truly making good use of their time?—I think it is much safer to trust to the good feeling of the officers. Seeing, myself, the way in which it works, I feel convinced the officers who are there—the half-pay officers especially—work quite as hard as you can expect men of that age to work.

510. Having regard to the future, are you in favour of officers coming to the College to study rather earlier than they do at present?—In some instances; but I think that, as a rule, officers who wish to join the College come as soon as they find themselves on half-pay, and likely to be so for any length of time.

511. Do you think the subjects of instruction to half-pay officers at the College might be advantageously extended, and are you of opinion that it would be advantageous if lectures were given in elementary ship-building, the principles of naval architecture, geology, and chemistry, and if there were a course of legal study bearing on a naval officer's duties, mercantile law, naval court-martial, and international law?—I think that chemistry and kindred sciences, such as geology, and so on, would be a favourite study among naval officers.

512. What do you say about law or naval architecture?—I think, so far as law goes, the little knowledge they would pick up would be dangerous to themselves and to the country.

513. You are aware that naval officers of a certain rank are called on to take part in the proceedings at courts-martial. Do you not think that some systematic knowledge of the law of courts-martial, and the

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law of evidence would be very useful to a naval officer?—It might be of advantage, but I question it.

514. Is practical surveying taught at the College?—To a certain small extent it is.

515. Do you think that the course of instruction in surveying might be advantageously extended; for instance, if facilities were afforded to the officers, under the guidance of a competent instructor, for making a survey of the harbour, and they were instructed how to plot their work, and to reduce it in the form of a chart, do you not think that would be beneficial?—I think there are occasionally officers who would like to carry out that study, but I scarcely think that most of them would.

516. Are any facilities at present afforded at the College for making astronomical observations of the phenomena of eclipses and occultations that occur, or is the instruction entirely confined to the simpler class of observations with the sextant for the purpose of determining time, latitude, &c.?—Except that there is an observatory, I really do not know. It is not in my department.

517. *Captain Hood.* Being thoroughly acquainted with the system at present adopted with regard to the instruction of half-pay officers at the College, do you consider that the system can be improved upon, or are you satisfied with the results that are now obtained?—I scarcely feel competent to answer that question, because I have very little to do with the instruction of half-pay officers, and absolutely nothing with their examination.

518. Do you know the subjects that the course of instruction that is given to half-pay officers embraces?—Yes.

519. To what subject do you consider they devote most of their time and attention?—The subjects connected with the steam examination.

520. Why do you consider they devote more time to the study of steam than they do to other subjects?—Principally, I believe, with a view to obtain certificates.

521. If it were necessary to obtain certificates in the other subjects, do you think that would have the effect of producing greater exertions in order to attain a competent knowledge of them?—No. I do not think they would work harder than they do now; but they might choose to take certificates in other things instead of steam.

522. You are against all compulsory examinations of half-pay officers?—Yes.

523. Do you not think it would be advisable to test by periodical examinations, whether a half-pay officer does or does not make the best use of his time while at the College?—I think it would not be advisable. I believe that very few would in that case come up to the examination.

524. Do you think it right that officers should be allowed to remain at the College without making the best use of their time?—I think it might reasonably be expected that they should make fair use of it.

525. How long have you been attached to the College?—Nearly four years.

526. Have not several instances come within your knowledge of officers remaining at College without working nearly as hard as they might have done?—There have been some cases of that kind, but I think not many.

527. Would not the establishment of examinations in all subjects studied by half-pay officers, whether voluntarily or compulsorily, tend to make them work harder?—I think that the officers who take up, for instance, nautical astronomy, work quite as hard as those who are working at steam.

528. I thought you said just now that they worked generally harder at steam than on the other subjects?—I meant to say that more officers work at steam than at others; but officers, after taking out their steam certificate, very often stay on working at nautical astronomy.

529. What subjects actually comprise the course of instruction given to half-pay officers besides steam?—They can learn, and do learn at the College nautical astronomy, French, and surveying.

530. I will revert to my first question. Are you yourself satisfied with the results of the present system of instruction as regards the half-pay officers, or do you not think that their education could not be rendered much more satisfactory, and be of far greater advantage to the service generally?—I think that, considering the amount of knowledge that half-pay officers, as a rule, possess when they come to the College, there could be very little improvement.

531. Having been there four years, and having seen the working of the present system, can you suggest any means by which it could be improved?—No, that was what I meant my former answer to express. The improvement I would suggest would be that the course of education while they are youngsters should be very much more severe than it is.

532. *Dr. Woolley.* Do you know what education the cadets are to have in future?—I have not seen the new circular.

533. Do you think it is possible, beginning at the age of thirteen, and finishing at sixteen, as you do in the training ships, to give such an education that it would not be desirable to supplement it by further systematic instruction at the College afterwards?—I think it would be quite possible to give such a thorough foundation that officers who wish to come to the College, and having some taste for study, would start on a very different footing from what they do now.

534. You say that instruction is given in surveying to officers who are now at the College. Do you happen to know exactly in what that instruction consists?—No, I do not. I have merely heard accidentally.

535. Do they use the theodolite?—I do not know.

536. When you were appointed Naval Instructor, you went through the five months' course at the College, did you not?—No.

537. I thought every Naval Instructor went through a five months course there?—I did pass through the College, but there was then no prescribed period of instruction. We passed as soon as we were ready.

538. Do you think that the instruction you got at the College was exactly suitable to discharging the duties of Naval Instructor afterwards, or in your opinion could it have been improved in any way?—The instruction I got at the College was and has ever been of the greatest use to me.

539. That is not exactly the question. Could it, in your judgment, have been improved in any way, so as to make you feel more at home with the Midshipmen when you first went on board ship, because it has been said that at first a Naval Instructor feels himself very much at fault?—A Naval Instructor, going to sea for the first time, entering on an entirely new course of life, does undoubtedly feel adrift to a certain extent; but he soon gets over it, and gains experience every day. No course of instruction can give him the necessary tact, which must depend on his own nature and education.

540. It has been said that in some cases he learns more from the Midshipmen than the Midshipmen learn from him; do you think that a more efficient system of instruction in the use of instruments could be carried on at the College?—I remember, looking back many years, that the first time I had to take an observation on the sea horizon I found very great difficulty in it, because all sights taken at the College of course are taken with an artificial horizon. With that exception, however, the course I passed through at the College was very thorough.

541. Do you think it would be a good thing if Naval Instructors, before they joined a sea going ship, were to go to the "Britannia" for a few months in order to make themselves thoroughly conversant with the best modes of teaching Naval Cadets?—I think it would be much more serviceable to any young

l Instructor if he were appointed to assist the l Instructor in charge of the Sub-Lieutenants.

2. Do the Sub-Lieutenants actually use instru- s at the College?—Yes.

3. The use of instruments involves a good deal ctice, does it not?—I should say a Naval In- or who has got a certificate from the College rfectly capable of using the instruments, with xception I have just mentioned, but there is ng in that that an hour or two's practice by elf would not enable him thoroughly to over-

4. You were some time at sea, were you not?— t 12 years.

5. For about how many hours in a week did you ally get young officers under instruction there? hink I should have called ten hours a week very otional.

3. What should you say was the average number really did get?—It varied so very much that you carcely strike an average, but I should say per- seven hours.

7. What was the principal subject that was ed with you, or was there any principal subject? a rule the subjects for passing the examination e College.

8. Did they ever attempt anything else?—In otional instances I was fortunate enough to meet boys who would and could work higher.

9. But those were only exceptions?—Yes.

0. As a general rule you found that you could ravel out of the College sheet?—As a general

1. Therefore if a boy knew no Euclid when he to you, he never learned any at all?—Unless he red a special aptitude for it.

2. And that was only in very exceptional cases? es.

3. Do you think it possible for them, with l instruction at sea, to do much more than keep what knowledge they have in other subjects, and become perfect in those subjects that are in the ege sheet?—I do not think so.

4. It is stated in the Navy List that a knowledge rench is considered an advantage, do you know ny instance in which a Naval Instructor has at- pted to teach French?—Not systematically. I e myself in several instances assisted youngsters rivate lessons rather than by recognized instruc- , by making them for instance come to my cabin he evening and read for an hour or so.

55. That would not apply to all?—No, I think it ld be very difficult to make a Naval Instructor regular instruction in French.

56. French is taught at the College, is it not?— re is a French master there.

57. How often does he come there?—I think he es once a week to instruct half-pay officers, and e a week to instruct the Sub-Lieutenants.

58. Do you think that is time enough to enable n to gain a competent knowledge of the French guage?—I think that, as far as the half-pay offi- s are concerned, he is there once a week for, I ve, an hour and a half.

59. Do you think that the instruction they get ing the time they are at the College is sufficient nable them to acquire a competent knowledge of French language?—Do you mean whether it is icient for the half-pay officers?

60. For anybody studying at the College?—I k that if an officer has not a competent knowledge French by the time he is about 35 years of age, probability is that he never will have it.

61. Have you ever considered what would be the t means by which the Admiralty could encourage ers to get a thoroughly good knowledge of a dern language?—I think by a really good course French whilst they are in the "Britannia" and the -going training ships, so that when they went o ships on actual service they would go with what might be properly called a knowledge of French.

562. You know that the age at which they go to the training ship is thirteen. Do you think it is possible for them, between the ages of thirteen and fifteen, to get a thoroughly good knowledge of French combined with other subjects?—I think that in the training ships, whether harbour or sea-going, they might acquire a fair and real knowledge of French. I will not say a thorough knowledge of it, but still a knowledge very far beyond a few lessons of Ollendorff.

563. Do you not think that young officers, who have a taste for languages, might, with advantage to the Service, have some special inducement held out to them by the Admiralty to study French?—I think it would work very well if they could.

564. And how do you think that could be best done? Would you recommend that they should be sent, at the public expense, to France for a year to study the language?—I think that officers who had shown a decided turn for the acquirement of languages might, with advantage, be sent over to the continent for a certain time.

565. *The President.* Being assisted by the Admiralty?—Yes.

566. *Mr. Butler.* You have no special acquaintance, I believe, with the studies of half-pay officers?—Not officially.

567. Your knowledge upon that subject is general from living in the place?—Yes, from being in the place, and also from occasionally assisting them in their work.

568. Occasionally assisting the regular instructor?—Yes, I meant rather, occasionally assisting half-pay Officers, who, if they have a difficulty, bring it up to me, if I happen to be the nearest to them.

569. Is there any systematic instruction of half-pay officers by lectures?—There are no lectures.

570. Their study is chiefly that of working at books?—Yes.

571. And you occasionally assist them?—Yes.

572. You have spoken of officers of between thirty and forty years of age, puzzling over vulgar fractions. Is that a common case?—It is not uncommon.

573. We are told that at the present time there are 25 half-pay officers at the College. Would what you have just said apply to a great number of them?—I scarcely know how it would apply to those at present there.

574. Is that elementary study carried on by them by a view to the study of steam?—Yes.

575. What portion of the twelve months is occupied in this elementary study?—I cannot answer that question exactly, but I believe they go on to the more practical parts of steam subjects as soon as they can.

576. Do you think that many of the 25 half-pay officers study anything besides steam?—The steam course embraces, in the higher classes, a good deal of mathematics. It embraces, for instance, dynamics and hydrostatics.

577. Does it embrace a few of the elementary propositions or the real study of those subjects?—I should say it embraces as much as may be read without the differential calculus.

578. Would that same study assist them in other mathematical studies—in the study of nautical astronomy, for instance?—Yes; by strengthening their knowledge of trigonometry, but nautical astronomy is almost entirely spherical trigonometry.

579. So far as the half-pay officers are concerned, is it worth while, in your judgment, to maintain a College to teach little except steam to so few every year?—The half-pay officers are only a moiety of those who are studying at the College.

580. But they are a moiety, and do they not reside the greatest length of time there?—Yes.

581. And is not the instruction of half-pay officers one of the main objects of the College?—It is one of the objects; I am unable to say whether it is the main object.

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582. Is it not the fact that a Commander in the Royal Navy on half-pay, has a good deal of time unemployed?—Lately that has been so.

583. Could you with advantage, if he were willing to learn, teach other subjects to him of a professional character?—I think it is doubtful, as I have said in answer to a former question whether he could not learn other subjects better by going to where they are worked out in a practical way.

584. The American course of study for officers comprises, under the head of natural philosophy, the following subjects:—Statics and dynamics, hydrostatics and hydro-dynamics; the mechanics of fluids, the theory of waves, acoustics, optics, electricity, heat, and chemistry. Do you think it would be desirable to extend the course of instruction of half-pay officers, so as to include any portion of those subjects beyond those that are now included?—They have now facilities for studying the greater part of the subjects you have mentioned.

585. Do they study chemistry?—I have already said that chemistry is a subject that I think might be added with advantage.

586. *Captain Hood.* They have lectures on chemistry now, have they?—Yes; the steam course includes heat, and most of the other branches you have mentioned—statics, dynamics, and hydrostatics.

587. *Dr. Woolley.* But heat is not taught by experimental lectures at all?—No.

588. None of these things except chemistry are taught in that?—Chemistry is only taught by experimental lectures, and those I understand, are of a very primitive kind.

589. *Captain Hood.* In order to enable half-pay officers to study the higher branches of the subjects that have been named, would it not be necessary that when they first come to the College, they should possess a very different kind of education from that which you find they have?—Yes.

590. In fact, taking things as they are at present, would it not be necessary to increase the time they are allowed to remain at the College very considerably, indeed, in order to enable average half-pay officers to attempt to study with advantage most of the subjects that have been named?—I think that when a man has arrived at that age without having a knowledge of mathematics, he is too old to begin, and that however long he might be at the College, he would not make very much progress.

591. Supposing a man to have a small average knowledge of the subjects that have been mentioned at the age of 35 or 40, there is nothing to prevent his obtaining an adequate knowledge of galvanism and electricity is there?—No.

592. *Mr. Butler.* Is the absolute absence of knowledge on those subjects common?—It is not uncommon.

593. Do you think that many of the officers who spend their twelve months at the College could pass an examination in the greater number of those subjects that I mentioned just now?—Several could, and I think do, but I do not know what proportion.

594. Do you think it would be a gain to the service if officers of that rank were able to study those subjects, and had the necessary previous education?—Yes.

595. Do you see your way by any changes in the present mode of instruction, to give them that previous education?—I think that the change can only be hoped to come from the beginning, that is by teaching them when they are boys.

596. Have you not said that what knowledge they took on board a sea-going ship as boys they frequently lost, and rarely added to?—I think I said that they rarely added to it.

597. Do you think they usually retain it?—Only in exceptional instances.

598. How could you hope, without giving them some additional education between the ages of 16 and 30, that they would by any means retain all th[at] knew?—I think that if a boy were thoroughly [well] grounded at 16, and were obliged, by subsequent [ex]aminations, to show that he had kept his knowled[ge] up till he was 19 or 20 years of age (which is [the] age at which he is now examined), he might, as [to] the rest, be trusted to keep it up, or at least not [to] forget it so far that he would not be able, with[out] very much difficulty, to recover it.

599. What kind of examinations would you recom[-] mend for that purpose?—I think that the inte[r-] mediate examination of Midshipmen, and the fin[al] examination of Sub-Lieutenants, might be modifi[ed] so as to show that they had kept up their previo[us] knowledge.

600. Do they not at present show it?—The inte[r-] mediate examination, as I knew it a few years ag[o] (it has quite lately been altered), was almost a farc[e].

601. When and where was that passed?—It w[as] passed, I think, at the end of two years. It applie[d] to Midshipmen, but it has been altered very muc[h] since I was afloat.

602. Has it been exchanged for six monthly e[x-] aminations?—I do not know.

603. Can you hope that in all ships a lad betwee[n] 16 and 19 years of age will have equal opportuniti[es] of keeping up his knowledge?—No.

604. There must be great differences?—Very grea[t].

605. Some ships have no Naval Instructor?—Som[e] have none.

606. Then, a young officer who has not had, in [a] sea-going ship, the advantage of keeping up h[is] knowledge could hardly be expected to carry on h[is] studies afterwards, unless some provision is made f[or] his doing so?—I think that a boy of 16 really migh[t] quite well keep on his studies himself.

607. From what you know of the general educati[on] of the country, do you think that boys ending the[ir] education at the age of 16 would be well informed?—No; but the general education of the country endi[s] at the age of 16 is discursive; whereas, the educati[on] of young naval officers during the last three years [of] that period is, I understand, to be exclusively, [or] almost exclusively, mathematical.

608. In your opinion, is it a good system of gener[al] professional education that it should be exclusive[ly] mathematical?—When I said exclusively math[e-] matical, I ought to have said exclusively technical, [or] of a nature to bear on technical subjects.

609. In order to bridge over the interval betwe[en] the Cadet's education and the Commander's educ[a-] tion, could you not devise some intermediate cour[se] of study at the Naval College, or elsewhere?—Th[e] final examination that they have to pass for the ra[nk] of Lieutenant enforces their keeping up their stu[dy] to that extent, and beyond that I think that, aft[er] obtaining the rank of Lieutenant, any further stu[dy] that an officer undergoes should be left to his ow[n] discretion.

610. *The President.* You think it should be entire[ly] voluntary?—Yes.

611. *Mr. Butler.* Would you disapprove of a year[']s systematic study at the Naval College as Sub-Lie[u-] tenant?—My own impression is, that a young nav[al] officer is much better on board ship. I think that [a] year about Portsmouth at that time of his life is n[ot] to be recommended.

612. Suppose the Naval College were remov[ed] elsewhere, would the same objection apply?—I thi[nk] so quite.

613. Is not that the age at which young men g[o] the University?—We have no proctors in Port[s-] mouth. But I base my objection more particular[ly] on a strong opinion that Naval Officers at that sta[ge] of their career ought to be engaged in the acti[ve] duties of their profession afloat, and in learni[ng] thoroughly and practically its most minute details.

614. Then, to sum up your evidence, you say tha[t] in your opinion, few half-pay officers have knowled[ge] enough to study with advantage after the age of 3[0]

few Sub-Lieutenants have any great amount of wledge when they pass for Lieutenant?—Only

15. Then the hope of future naval education seems er barren, does it not?—I do not think so. I k that the hope of the future stands entirely with ounger officers.

16. Who, according to your view, are to educate nselves?—They must to a very great extent edu- themselves; but as a rider to that answer I would t out that the Navy must not be considered as a ned profession. The main object of a naval officer is merely to have a certain knowledge of mathematics, to have a thorough practical knowledge of sea- ıship, and a knowledge of practical life, which, in opinion, is much more important than any amount heoretical knowledge.

17. Then you would not wish to extend a higher cation to naval officers?—Only voluntarily. I ık that officers who by their own natural inclination a their attention to theory, should be encouraged assisted in every possible way.

18. *Captain Hood.* Do you not in a very great ısure attribute the present want of education in higher branches of the Navy to the very defective cation they have received as boys?—Entirely.

19. Do you, from the system lately established, icipate far better results?—Very much better.

20. And do you think that half-pay officers will in ew years be competent to take up the higher nches of study at the Naval College with great antage?—I think so, very decidedly.

21. *Dr. Woolley.* With the knowledge they have uired by the time they are of the age of 16?—With knowledge they have when they pass at the Naval lege.

22. But they do not increase their knowledge very ch after the age of 16 when they are at sea?— a rule that, no doubt, is so, but there are some, I hope an increasing number of brilliant excep- ns.

23. Do you think that the examination at the val College is a good test of anything, except a re technical knowledge of navigation and astro- ny?—It is nothing else.

24. Is it your opinion that that is the kind of owledge that would enable them to pursue these er studies?—There is (as of course you know) a per in mechanics, but that has lately been altered as to have very little weight in the examination. hink that is to be regretted.

25. How long does it take, as a general rule, a young officer to learn enough of mechanics to ble him to pass that examination?—At present, a rule, the bulk of them do not take that subject at all.

26. And those who do take it up study it for three nths at the College?—They get a little smattering it while they are at the College, and those who lly take the subject up, having a natural aptitude it, study it while they are at sea.

27. Is it your opinion that the small amount of owledge young officers have with reference to chanics is really worth anything?—The little attering which is all that a large proportion have, I think, worth nothing. But some few, Beaufort ıdidates for instance, and first-class men generally, ve a very fair knowledge of the subject.

28. It is not possible to learn mechanics in three nths, is it?—No.

29. *The President.* At the present moment there certain examinations held at the College on sub- ts not immediately connected with College business, ch as the examination of candidates for commissions the Marines, and also the examination of Sub- nts, has that the effect of imposing incon- ient work upon the College, and does it interfere th your legitimate operations?—The examination Sub-Lieutenants does not. It is so thoroughly rt of the routine of the College, that it is not felt as an inconvenience; the examination of candidates for commissions in the Marines does to a certain extent, but not very much.

630. It takes up the time of the Instructors, does it not?—The greater part of the examination is conducted by other examiners.

631. Are not the officers occasionally turned out of their studies in order to make room?—Occasionally that is the case.

632. Is not that very inconvenient?—Yes, very inconvenient.

633. Supposing the instruction in the College should be extended, do you think it would be necessary to increase the period of time allowed to the several classes of officers for study at the College?—I think it might be, but in the case of Gunnery Lieutenants I would refer to a former answer, in which I said that I thought they might, in certain instances that I specified, be allowed to return to the College after a commission at sea.

634. Suppose a young officer should evince very superior mathematical ability, do you think it would be good policy on the part of the Admiralty to permit him to go to Cambridge to study for a certain number of Terms, and to afford him some assistance to enable him to do so?—I think it might be good policy in exceptional cases, such precautions as the Admiralty thought proper being taken to be sure that he was taking full advantage of the opportunity afforded to him. But I think that if he went at all, he should be allowed to stay his full time—a sufficient time to take his degree, in fact.

635. *Dr. Woolley.* Suppose the University were willing to receive him three Terms later than usual, do you think he would be able, starting in that way, to take his degree in two years?—You mean to fall in, in fact, as a second year's man?

636. Yes.—I do not see what reason there is for supposing that the University would allow that to be done.

637. *Dr. Barry.* You know that recently they have introduced a different system at Cambridge. There is a general examination at the end of the second year now, and young men might pass that examination, and have some certificate of honour without actually taking his degree; that would involve a stay of two years instead of three years, which would make a considerable difference. You are, perhaps, not aware of that arrangement?—I knew only vaguely that the alterations had been very extensive.

638. *The President.* Do you think it would be advantageous, in exceptional cases, for the Admiralty to do what I have suggested?—Yes, giving such pecuniary assistance as was considered necessary.

639. *Captain Hood.* Supposing, that under the present system the cadets studied till they were sixteen years of age, do you think it would be necessary for them to come to the College, as they do now, to prepare for their examination?—I think it would be always advisable for them to have some systematic way of preparing for a short time.

640. Do you not think that the examination passed at the College, should be really a test of what the young officers have retained, and also of what they have acquired by their own work during the five years?—Yes.

641. Do you consider that the present system of examination fulfils this, or is it, in most cases, only a test of the amount of information or instruction they have received or have been crammed with during the short time they have remained at the College preparing for examination?—I think, considering they can get a number of marks sufficient to pass without doing anything at all in the mechanics sheet, and doing very little in theoretical and nautical astronomy, it is not a sufficient test of their knowledge.

642. Should they not, therefore, have acquired a practical knowledge of navigation thoroughly, previous to presenting themselves for examination at the College?—Yes, but the examination is supposed to be

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an examination extending further than that; it is quite possible, however, for a Sub-Lieutenant to get a number of marks sufficient to pass, without taking in any of the more theoretical subjects.

643. Supposing the examination for a Lieutenant to remain as it is now, do you, or do you not consider that young officers, having been well grounded for three years, should be able by their own endeavours subsequently to present themselves at the College ready for examination at the proper age?—I think they should be allowed a few weeks or a short time, to rub up and refresh their memories.

644. *The President.* We were given to understand that it was formerly the custom to examine the Midshipmen and Sub-Lieutenants as to their knowledge of arithmetic and algebra, and a little in trigonometry, as well as in the College Sheet of Navigation. Do you think it advisable that that custom should be revived?—I think not.

645. *Dr. Woolley.* Why do you think it should not be revived?—I think the same object could be attained more satisfactorily by a re-adjustment of the numbers given for examination, so as to allow the theoretical papers to have full weight.

646. *Captain Hood.* In the present state of affairs when by far the greater portion of young naval officers have not the advantage of studying under Naval Instructors, do you think it would be fair to do that which you have suggested?—I was speaking rather with reference to the operation of what I understand to be the new circular.

The Rev. JOHN B. HARBORD, M.A., Chaplain and Naval Instructor, R.N., examined.

The Rev. J. B. Harbord.

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647. *The President.* You have had considerable experience in the Navy as a Naval Instructor?—Yes.

648. And no doubt the general question of the education of naval officers must have occupied a good deal of your attention. Will you have the goodness to inform the Committee in what way you think the present system might be improved as regards the education of officers, after they have passed as Sub-Lieutenants?—I should make, in the first place, the examination for passing as Lieutenants more searching than it is at present.

649. In what respects?—I think it should be more of a nature such that it could not be prepared for in a few months, as it is now; I think that would be the first great step.

650. It appears by papers lying before us, that the examination that is undergone by Sub-Lieutenants and navigating Sub-Lieutenants consists of a practical paper on navigation, a paper on mechanics and hydrostatics, and a paper on nautical astronomy. Do you consider it would be advantageous to examine them also with reference to their general knowledge of mathematics, algebra, trigonometry, and the higher parts of arithmetic?—I think so, certainly; because, for instance, the practical navigation papers can be answered almost by rule of thumb, and can be got up without a young officer knowing anything of the principles; and, as far as the theoretical papers are concerned, a great many questions can be got up out of the books, being mere book-work. Officers might get in that way, at any rate, sufficient to pass the paper; and with respect to the paper on mechanics and hydrostatics, it is by no means searching enough; my experience on board ship has been that I could not get young officers to attend to those subjects, because they said they would have time enough for that at the College. It was a most difficult thing to get them to take to the study of mechanics at all. They almost invariably gave this answer, and that is the reason why I say that, in my opinion, the examination is not searching enough. It does not require any real mathematical knowledge to pass it, it can be crammed up.

651. You propose to remedy that by making some of the subjects more elementary, I presume?—I think it would be advisable to have pure mathematics, and in fact all the subjects taught during a Midshipman's course, included in the examination, because you cannot get young officers to study on board ship any subjects that will not pay. They will not do any algebra for instance, unless you convince them that it absolutely necessary to do so in order to understand the subjects they are to be examined in.

652. You would have them examined on all those subjects in which they have been previously instructed on board the "Britannia" and training ships?—Yes.

653. You would include algebra, trigonometry, and arithmetic?—Yes.

654. Unless that is done, you think they would only pay attention to that which was absolutely necessary to enable them to pass?—Yes; they would throw everything else overboard.

655. With reference to the instruction that is afforded in the College to officers generally, have you any suggestions to make with a view to improving the system which at present exists?—I may say that I think the instruction that is given to Naval Instructors is very deficient. They do not receive any instruction at all in instruments. Under the present system, they go to the College and they have to pass a practical navigation paper at any of the monthly examinations. They have a paper given to them on the theory, and they have also to put in a set of observations which they are supposed to have taken. I have spoken to a great many brother officers, and they all say they had next to nothing in the way of assistance. What assistance they did get was from their brother students, some of the half-pay officers. The consequence is that Naval Instructors go to their duty dependent, in a great measure, on their own pupils. At the College they never have taken any "sights" at sea. They do not know the use of the sextant for the purpose of taking sea observations when they go afloat. Some of them have never seen a chart; most of them have not seen a theodolite, or if they have, they are entirely ignorant as to its practical use.

656. Do you think it would be advantageous, after gentlemen have taken upon themselves the office of Naval Instructors, they should, before they are attached to sea-going ships, pass a few months on board the "Britannia," to make themselves conversant with the system of naval instruction that is pursued there?—I think that would be very advantageous in every respect. It would not only enable them to improve their knowledge in the use of instruments and surveying, and practical work of that kind, but would also enable them to see what the system is that they have to carry on. And I think it would be advisable that they should take some portion of the instruction on board in order to help that out.

657. Do you think that instructors at present are allowed sufficient time to study at the Naval College?—I think that if they had three months allowed them at the College, that would be sufficient.

658. We are informed by the Admiralty that they are admitted for five months' study. Do you think that is sufficient?—I think that if you gave them three months, and at the end of that time you let them pass the practical navigation paper, and if they find themselves competent to do so, the theoretical paper in navigation, and then gave them a term on board the "Britannia," you would find that more advantageous than giving them five months at College.

659. You are in favour of shortening the time at the College, and adding a portion of time on board the "Britannia?"—I would not require them to go in their observations at the end of this first period of three months, but at the end of their course on board the "Britannia." The reason why they are

ven five months is, that sometimes the weather is gainst their getting observations.

660. Do the Naval Instructors at the College eceive instruction in practical nautical surveying?—one at all that ever I heard of.

661. Do you think that that might be advantageously added to their course of study?—They are pposed to know it, and to teach it; but I think it ot generally done in the service, simply because the aval Instructors know nothing about it practically.

662. *Dr. Barry.* Would you propose that they ould be taught that at the College, or on board the Britannia?"—I think it might be taught at the ollege, because they would not be the only officers at would receive instruction in surveying; there ight be other officers at College going through that ourse at the same time.

663. *The President.* Do you think that a Naval nstructor going up to the College well grounded in eneral mathematics ought to pick up nautical astroomy sufficiently well in three months?—Yes, I ink so. During those three months he might also e instructed in the use of instruments, and it would e advantageous also, I think, if he saw the observaory occasionally, and got a general idea of instruents, and their use. It would render his power of eaching the use of the sextant, and the few instruents they use on board ship much more effective, if e had a more general knowledge of instruments than e can have at present.

664. *Dr. Barry.* Do you think that three months ould be enough for all that?—Yes, I think so.

665. Including practical surveying, or would you ive an extra term for that?—I would not let him be xamined in that till the end of his time in the Britannia," but he might be instructed in it at he same time with the other officers who were studyng it.

666. *The President.* Have you had any opportunity f observing the system of the College with reference o the instruction given to officers on half-pay?—No; only whilst I was there. I did know a few alf-pay officers who were studying there at that time; ut I do not think that many of them did very much.

667. Do you think it would be an improvement if fficers were allowed to go the College rather younger hile in the rank of Lieutenant?—Decidedly. I hink that the younger officers ought to be encouaged to go and study at the College more.

668. Do you see any objection to establishing a ompulsory system of examination, in order to test hether officers are really employing their time in the roper manner or not, those examinations being comined with the granting of certificates of efficiency to hose who acquitted themselves well?—I think there ught to be examinations to test whether they are sing their time and the public time properly or not. can see no objection to a periodical examination at ll.

669. And do you think they should be made comulsory?—Decidedly.

670. You think that if officers voluntarily go to the College to avail themselves of the benefits that the stablishment confers upon them, they ought to be repared to submit to examination, for the purpose of scertaining whether they are really deriving benefit rom it or not?—Yes; and also for another reason. I o not think that any man can be sure of his own nowledge, unless it is tested by examinations.

671. Examinations, you think, act as a stimulus to xertion?—No doubt they do.

672. *Dr. Barry.* We have been told that this ould do very well for the younger officers, but that here would be great difficulty in applying it to fficers of some standing, who studied at the Naval College; is that your opinion?—I presume that those enior officers you speak of would have passed these ompulsory examinations before, and that their coming o the College would be with a view to bring up their nowledge.

673. Suppose I take an instance of a man of considerable standing coming to the College and wishing to study there. Do you think it would tend to discourage him, or to lower his position, if he had to submit to examination?—I do not think so at all.

674. *Dr. Woolley.* You do not think it would have the effect that some people seem to think it would, of driving officers away from the College, or of preventing their coming?—No; I think it would have the effect of inducing men to go there for the purpose of studying. I do not think it would drive any away who really wanted to study at the College.

675. *The President.* Are you prepared to suggest anything that you think might with advantage be offered by way of inducement to officers to exert themselves and study hard at the College?—The only inducements that suggest themselves to my mind are giving them the preference of employment and priority of promotion.

676. Would you add also honorary certificates?—I do not know how they would be appreciated by executive officers generally.

677. Are you prepared to suggest any other subject of instruction that might be advantageously added to the present course of the College. At present officers have the opportunity of studying general mathematics, steam, and nautical astronomy?—I think it ought to be extended.

678. What other subjects would you propose to include?—Nautical surveying, certainly.

679. Fortification, perhaps?—Yes.

680. Natural sciences have been suggested, chemistry and lectures in geology?—I think that naval officers ought to have some knowledge of physical science, and a little knowledge of international law, as the French have, and also a little knowledge of hygiene. Sometimes gunboats are left without a doctor for a considerable time, and a little knowledge of that kind would be very useful.

681. *Dr. Woolley.* Do you think it would be a good thing to require every Lieutenant during some part of his career, to go through a regular course at the College, or do you think his attendance should be only voluntary, as it is at present?—I should make it virtually compulsory by making it worth the while of officers to study there. I think that would be the most effectual way of doing it. If those officers who studied and improved themselves there had priority of employment and promotion and extra pay when they were serving in special capacities, I think the others would soon find themselves so far behind, that it would become virtually compulsory; but if it were made directly compulsory, some men have such a dread of examinations, that I do not think it would work.

682. *Captain Hood.* Would it not be practically impossible that every Lieutenant should study a little time at the College and pass through a compulsory examination, taking into consideration the requirements of the service and the number of those officers who must be employed?—Yes, that is so, no doubt. I meant that the College course would become virtually compulsory on all officers who look for advancement in their profession.

683. *Mr. Butler.* Would there be any advantage, do you think, in having two examinations, one to pass for Sub-Lieutenant, and the other to pass for Lieutenant?—I do not think there would be any necessity for that if the present examination for Sub-Lieutenants were made a greater reality than it is at present. I think that if the six-monthly examinations afloat were made a greater reality, and young officers lost time if they did not pass, they would come up to the College much better prepared than they are now, and be able to pass a more searching examination.

684. A young officer passes for Lieutenant two or three years before he becomes a Lieutenant?—Yes.

685. Would there be any advantage, do you think, in having the examination later in his career?—I think there would be great practical difficulties in the way. A Sub-Lieutenant keeps watch, and has very

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little time for study on board ship, and I do not think you would be able to have a higher examination after he had served some years in that rank, than you have at present, at the termination of his Midshipman's time.

686. Supposing it could be arranged by some slight alteration in the rules of the Service, do you think the Navy would gain by Sub-Lieutenants having a year's study at the College?—Do you mean every Sub-Lieutenant?

687. Yes.—I think it would be scarcely practicable in the first place.

688. *Dr. Woolley.* The question was not whether it would be practicable or not, but whether, supposing it practicable, it would be advantageous to the Service generally?—I do not think it would, taking everything into consideration.

689. *Mr. Butler.* You think their time is better employed as at present at sea?—Yes.

690. *Dr. Woolley.* It has been proposed that the examination for Sub-Lieutenants should be similar to that of the College, and that the examination of Lieutenants should be entirely the examination on practical subjects, what is your opinion as to that?—That certainly would be a great improvement, but I do not think it would be at all advantageous to have these theoretical subjects hanging over a man till a late period of his life.

691. What time in an officer's career do you think is the most desirable time for him to have an opportunity of going to the College?—I think soon after his promotion as Lieutenant. He very often then cannot get employment, and that is just the time when he would appreciate it most, and use it to the best advantage.

692. *Mr. Butler.* Would it necessitate a great change if the Naval Instructors were expected to teach steam on board ship?—They must have more time than they have.

693. Their present time is very limited for the subjects they have to teach?—It averages from six to eight hours in the week. Midshipmen are instructed at present by the Engineer, in the steam-engine itself.

694. *Dr. Woolley.* Is that generally a reality according to your experience on board ship?—Certainly not.

695. What do young officers do generally when they are down in the engine-room?—They have a little talk about the different parts of the engine, but it is not really teaching, except in a few ships where it is encouraged, and the Engineer takes an interest in it, and takes some trouble about it.

696. Are Engineers as a general rule, from their education, likely to be good systematic teachers?—No, I think not.

697. *Mr. Butler.* Are they selected for the purpose?—No, the Chief Engineer of each ship is supposed to instruct the Midshipmen one afternoon of the week, I think, for an hour or an hour and a half.

698. *Dr. Woolley.* It has not been usual in the half-yearly examinations to test the knowledge of steam at all in any way?—No, not at all; the half-yearly report has been simply filled in without any examination.

699. *Mr. Butler.* Do you think the whole or any part of the education that is now given at the Royal Naval College could be transferred advantageously to Greenwich?—I think that if you establish lectures on such subjects as international law, it would be more advantageous to have them near London, because you might secure good lecturers near London in the place of inferior ones at Portsmouth.

700. Would you retain at Portsmouth mathematics, nautical astronomy, and navigation?—Yes, I think I should, there is no reason why they should not be retained there in connection with practical instruction.

701. Do you think they would be better there than at Greenwich?—Yes. I think there would be better opportunities of teaching those subjects there.

702. *The President.* You think, on the whole, that Portsmouth is the best position for the Naval College?—For some parts of the course; for the practical parts of the course. What, however, is at present taught at the College on these subjects might be taught equally well anywhere else.

703. *Dr. Woolley.* Would it be possible to teach steam practically at Greenwich?—I think Portsmouth would be far better.

704. What do you think are the advantages of having a Naval College at a seaport?—There are constantly ships coming in. All the ships are fitted out there, even if they are built elsewhere, and there are factories there to which every naval officer has access. With respect to surveying also, that could be studied better at Portsmouth than at Greenwich; and, besides that, there is the gunnery.

705. *Mr. Butler.* With the exception of gunnery and surveying, could not the other subjects be equally well taught at Greenwich?—Certainly.

706. *Dr. Woolley.* Steam?—Yes. I do not see why not, as far as the theory is concerned. In my last answer I meant to exclude the practical portion of any branch of study.

707. Would officers at Greenwich have as good an opportunity of observing and seeing different parts of engines and engines of different constructions, as they have at Portsmouth?—I think not.

708. *The President.* Do you not think it is a great advantage to a naval officer if he has an opportunity of seeing all the novelties and improvements that are continually going on in the Service, and in the fitting out and equipment of ships?—Yes, that is the great advantage of Portsmouth.

709. And if the College were removed to Greenwich, those advantages would be in a great measure, if not entirely, lost?—Yes.

710. *Mr. Butler.* Has Portsmouth any disadvantages in your opinion?—Well, it has the disadvantage that I mentioned just now. If you wanted to establish courses of lectures on such subjects as international law, you could not get lecturers there equal to those you could get near London.

711. *The President.* Inasmuch as lectures on international law and kindred subjects, would be very useful, and instructive to officers generally, not only to those who might care about going to the College, but also to other officers; do you see any absolute necessity for associating them with the College?—If you want to grant certificates in those subjects, I think it is very desirable that the officers who go to the College to study should have the opportunity afforded them, and of being examined in them with a view of getting certificates. I think that the danger of the plan you mention is that these lectures would be regarded more as an amusement than as a means of study. I think there ought to be some connection between them and the College.

712. *Captain Hood.* Do you consider the present instructional staff at the College is sufficient for the present purposes?—They have less to do now than they have had; they have fewer examinations. I should think it was sufficient for the present purposes.

713. Would you not add a permanent French Master?—I think that would be very advantageous. I think, however, that instruction in French ought to be attended to chiefly when an officer is young. The only way of learning a language usefully is to learn it while you are young. In the Russian service I understand the foreign teachers are not allowed to speak except in their own language.

714. *Dr. Barry.* You have had considerable experience as a Naval Instructor, have you not, afloat?—Yes.

715. Practically, what amount of time, on an average, did you find young officers had for study?—From six to eight hours a week.

716. To what subjects was that time devoted?—You have to treat your pupils according to their

standing and their wants; for example in the case of several of them their time may be nearly out, and they may not have been under a Naval Instructor for two or three years, and under such circumstances you feel it your duty to cram them up for examination as Sub-Lieutenants, and they are all in different stages of proficiency.

717. Do you give them any instruction in pure mathematics, algebra, arithmetic, Euclid, and geometry?—Yes; and mechanics; but as I have said before, it is very difficult to get young officers to attend to such subjects.

718. Then if there were any mode adopted which brought the examinations to bear upon those subjects, the duties of the Naval Instructors would be considerably easier than they are?—Certainly. The Rev. J. B. Harbord. Feb. 23, 1870.

719. And they would probably be more effective?—Certainly.

720. But you do not suppose that more than six or eight hours a week could, as a rule, be obtained?—No; I think that if you get eight hours a week, it is as much as you can expect.

(Adjourned to Thursday, two o'clock.)

24TH FEBRUARY, 1870.

PRESENT:

REAR ADMIRAL SHADWELL, C.B. (*President*).
REV. DR. WOOLLEY.
CAPTAIN HOOD, R.N.
S. P. BUTLER, ESQ.

CAPTAIN HENRY BOYS, R.N., examined.

721. *The President.* You are the Superintendent of the Royal Naval College at Portsmouth, and Captain of Her Majesty's ship "Excellent?"—Yes.

722. In that capacity you, of course, have had an opportunity of observing the system of education that is pursued there with regard to various classes of officers, and we shall be glad to have your opinion as to whether any improvements can be made in the present arrangements?—I have not had very extensive experience, having only been there a short time. I think with regard to half-pay officers there should be inducements held out to them to study, and there should be some limit, I think, to the age at which officers should be allowed to join the College. I think it is practically found that although we have many good and efficient sea officers and hard working men there, they come not sufficiently prepared, and the result is that the first three or four months is absolutely lost time, because they have to learn even the rudiments of algebra and arithmetic, which are subjects that they ought to be familiar with before they come.

723. Therefore, do you think it would be beneficial if officers came to the College at an earlier period of their career?—Yes.

724. We have been given to understand that, with the exception of the voluntary examinations on the subject of steam, the officers are not subjected to any others. Do you think it would be desirable to establish them, either compulsory or voluntary, with a view to test the progress they have made with reference to other subjects besides steam?—I think the question whether you should subject officers of that age and standing to rejection at an examination is one of great difficulty, but I think a remedy might be found if, when an officer makes an application for admission into the College, it were intimated to him by the Admiralty that he must be up in elementary subjects before he could join the College. If that were done, I think that no officer who was not qualified would apply to join. I would make the subjects of study voluntary, I would provide that at the proper time an officer should present himself for examination if he liked, but that if he did not present himself after the first term (say six months, or whatever it might be), he should be allowed to withdraw, so that there would be no stigma of rejection.

725. We understand that at present young Sub-Lieutenants who are waiting to pass their examination for Lieutenants are received into the College if there is room for them, and we have reason to suppose that that has the effect of rather inconveniently crowding the College. Do you think it would be possible to make arrangements for them to be received on board the "Excellent," and merely to go to the College afterwards for the purpose of being examined?—I think that an arrangement of that description certainly might be made. At present they do over-crowd the College greatly, to the inconvenience of the other officers who are there. Some of those who are studying at the College for the final examination have actually to go on board the "Excellent" to sleep. At one time, since I have been at the College, we had 113 half-pay and other officers and Sub-Lieutenants there; the Sub-Lieutenants who come depend on the numbers that arrive from foreign stations. At present the number is very small, but as soon as the "Rodney" comes home from China, and a ship from the Pacific and Mediterranean stations, we shall have, no doubt, a great accession. At present they come to the "Excellent" to prepare for their gunnery examination. I think that a system might be established for their living on board ship while they are preparing for their final examinations in both navigation and gunnery. A ship might be fitted for the purpose, and attached to the "Excellent" in the same way as the "Calcutta" is, that is by a bridge between the two ships, and that she should be astern of the "Excellent," as the "Calcutta" is ahead of her, so as to be immediately under the eye of the Commanding Officer of the "Excellent." Then, when they have done their gunnery examination they should remain for a specified period in the vessel under a Naval Instructor, who should take the duties of the one now appointed to attend to them at the College. They should come to the Naval College to pass their examination only. I think that would meet the case. Captain H. Boys, R.N. Feb. 24, 1870.

726. During the time they are under instruction on board the "Excellent," previous to their gunnery examination, do they live on board?—They do, and I would propose that they should still live on board while they are preparing for their navigation examination, so as to be subject to the discipline of the ship.

727. I infer from what you say, that even their living on board the "Excellent" during the period of their gunnery instruction rather tends to overcrowd the "Excellent;" is that the case?—Sometimes they are very much crowded.

728. Is that the reason why you think it would be desirable to have an auxiliary ship for them?—We could not possibly provide a study for them in the "Excellent." I think also, I should be inclined to remove the "Excellent's" gun-room mess to the other ship, so that they should mess and study there. Of course they must necessarily be under strict super-

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vision. I would suggest also that the final examination as to seamanship of Sub-Lieutenants should be at home at Portsmouth, for this reason, that Captains, when they examine for seamanship, vary very much in their ideas as to the class of certificate that should be given. Some officers will not give a first-class certificate except in cases where a really superior examination has been passed. I think they might with advantage pass a provisional examination, without classification, in seamanship abroad, but that the examination for classes should be under the same officer as much as possible, that is, that the same officers should examine them all, so as to be able to make a comparison as to their relative merits.

729. The examination to which you refer of young officers at home would, I apprehend, be a revival of a practice that formerly prevailed; is that so?—I think so, except that formerly they were classed at the provisional examination, which could be altered in England.

730. *Dr. Woolley.* Although the plan you suggest would involve a change of examiners every two or three years, you think it would be more satisfactory than the present system under which young officers are examined by officers who are all over the world?—I think so.

731. There would be much more uniformity?—Yes.

732. *The President.* Have you any suggestions to offer with regard to the instruction of gunnery Lieutenants at the College?—I think that the third-class certificate for gunnery Lieutenants might be abolished with advantage. I would simply have two certificates, otherwise I do not think that the present system could be well amended.

733. Will you have the goodness to state your reason for so thinking?—I think that the qualification for a third-class gunnery certificate is too low.

734. And perhaps you think that an officer who is only capable of obtaining a third-class certificate is scarcely entitled to the advantages of additional pay?—Probably not.

735. Do you consider that the examinations being held periodically at the College for the admission of marine officers into the service is inconvenient, by taking up the room of the College and by employing the time of the Instructors, who would otherwise be occupied in attending to the students?—Yes. I understand from what the Instructors tell me, that the examinations of candidates for marine commissions might be removed with advantage.

736. Will you state, if you please, why?—Because they take up the time of the Instructors, and interrupt the usual course of study more or less.

737. We understand that complaints have been made by officers of insufficient accommodation at the College. Can you suggest any means by which any just complaints upon that subject might be removed, and increased accommodation might be afforded in the College?—Yes. I think that the accommodation at the College is very inferior, considering that it is fitted with only the same old bulk heading and divisions that have been up there ever since it was a College for boys. I think that alterations might be made without any very great expense in the present cabin arrangements. This plan which I submit (No. 1) is a ground plan of the College. I think that the first proceeding, with a view to increase the amount of accommodation afforded in the College, would be, that the Mathematical Master, and the Fortification Instructor should have residences elsewhere, and I think that residences can be provided for them in the Dockyard. I know there is a residence vacant in what is called the new College, and I believe there will be another available. I think the Clerk of the College must reside in the College, but he might go over to the opposite side where the second Mathematical Master at present lives; that would give the space that his house occupies for a model-room, or class-room, or for any other purpose to which it might be thought advisable to apply it.

738. *Dr. Woolley.* He has nothing on the ground-floor, has he?—No, the porter's apartments are on the ground-floor. He (the porter) need not be resident in the College, and his rooms would make a class-room or a lecture-room.

739. Or as a laboratory, perhaps?—Yes, or some purpose of that description.

740. Would you gain anything on the ground-floor?—Yes, we should gain the porter's rooms. I think also that an additional observatory should be constructed over the present coach-house of the professor, as the present observatory is far too small to be used by the officers. It is also used as a store for the chronometers of the navy, and it certainly is not desirable to have young officers knocking about in a very small observatory where chronometers are deposited. If there were a new observatory over the coach-house, that would give us a clear south aspect over the porter's house, which is one story high.

741. You would get the same view from the proposed observatory as you do from the present one?—Yes, there would be a good view both north and south. I have a plan here which shows certain alterations that might be made; there are several propositions which perhaps it may be thought worth while to consider.

742. *Dr. Woolley.* How many officers do you think this plan would enable you to accommodate comfortably?—I should say fifty officers. There are several modes by which it might be done. Here, for instance (referring to the plan), is the Captain's office, that would make a very good class-room. The Sub-Lieutenant's study would make a very good examination-room. The Superintendent's dining-room might be his office, and a new dining-room might be provided in his garden. This plan (No. 2) shows how the cabins might be increased in size by making two cabins out of three cabins, by narrowing the passage, blocking up the centre window of the two cabins by brick-work, and making an additional bath-room and water-closet: an invalid cabin on each floor might also be provided.

743. *The President.* Have not complaints been made about the College being very cold in the winter time in consequence of the want of proper warming contrivances? Have you any suggestion to make with a view to remedy it?—Yes. Complaints have very justly been made of the College being very cold. I can speak to it also from my own experience. There is no doubt that the College in the winter time is bitterly cold in consequence of the wood work being old, and there being so many draughty windows. I think that the whole of the building should be warmed by hot water, which would be much preferable to stoves, and would avoid the necessity for carrying coal all over the building.

474. Is there not a matron attached to the College?—There is.

745. What are her duties?—Her duty is to superintend the female servants and the issuing out of the linen. That, I believe, comprehends all her duties.

746. How many female servants has she to superintend?—There are six female servants under the matron.

747. As the officers provide linen for their own personal use, what linen has the matron to superintend?—All the table linen and the linen for the servants' bedding.

748. Do you think that that duty might be imposed upon the steward?—Yes, the steward might be made responsible, but I should prefer it being placed under the charge of the Clerk of the College, as the other stores in the College are.

749. Do you consider it absolutely necessary that there should be female servants in the College at all? Could not their duties be performed with equal efficiency by young men servants?—I think that their duties could be quite as efficiently performed by men servants, and probably in a manner that would be more satisfactory to the officers.

750. In that case the services of the matron might be dispensed with altogether?—Yes, and that would give so much more room in the College. It was recommended by my predecessor in a letter of the 20th of November, 1866, and I do not think that his recommendation could be improved upon.

751. Supposing the Mathematical Master, the Instructor of Fortification and the matron were removed from the College and their quarters were given up for general accommodation, and supposing the cabins also and the galleries were altered in the manner you have suggested, how many persons do you think the College would be able convenientl toy accommodate?—I think that the College could conveniently accommodate fifty students besides the servants.

752. Do you think the mess room is capable of accommodating that number?—Yes, considering that on the average there are usually six or eight married officers who live out of the College.

753. Have you any other suggestions to make as to further alterations that you think might be made with advantage?—What are at present the matron's apartments, I would convert into a billiard and smoking-room. I would place the smoking-room there, because it is immediately over the kitchens, and the smoking-room would not be so likely to be made disagreeable by that as a living apartment would be.

754. Whereabouts are the officers at present permitted to smoke?—In the cupola only, which is very cold and inconvenient. I would also allow smoking in the cupola as it is at present.

755. I presume you consider it advisable to provide the officers with smoking accommodation and a billiard-room within the building of the College in order to avoid sending them into the town or elsewhere to seek their amusements?—Certainly. I think that a billiard-room and smoking-room would add greatly to the comfort of the students, and would in no way deteriorate the constitution of the establishment. When I say that, I am assuming that the Sub-Lieutenants are to be removed from the College. I think that, in the new arrangement of the College, there should be a passage continued through the new buildings—in fact throughout the entire building—for the purpose of proper supervision.

756. You have said that the porter might live outside. At what hour do his duties at the College cease?—There are three porters; one of them is always on duty at present. The senior porter resides in the building, and the other two live outside, and come in for the performance of their duties. They sleep in a cabin when it is their turn for night duty.

757. Then your proposition, if carried out, would merely involve the removal of the senior porter, and placing him on the same footing as the others?—That is all.

758. And the arrangement for one of them to be always on duty at night, and to have a cabin for his use at night, would still hold good?—Yes.

759. What kind of inducements do you think should beheld out to officers to exert themselves at the College, and to study hard, with a view to making themselves proficient?—As to those officers who passed examinations and obtained certificates, I would give them preference of employment. I would not do that to the detriment of all other officers, but if officers of about the same standing came forward, I think those who had obtained certificates should have the preference. Acquirements for special appointments should also be considered. I am not quite certain that I would not give them a portion of full pay and sea time. That is a subject to be considered.

760. Do you think it would be advisable that Lieutenants who had no desire to follow up the gunnery line of the service, but who still wished to improve themselves, should be borne upon the books of the "Excellent" for study at the College being placed on full play, the same as the others?—I think that a very few might be selected to study under those conditions, but I am inclined to think that nearly all those who are at all studious men, and who are likely to benefit by study at the College, have already gone in for the post of gunnery Lieutenants. The exceptions probably are those who would go in for surveying.

761. In the case of officers who do not particularly care to follow up the gunnery line, but who still are studiously inclined, do you think that might be advantageously done?—I think it might be advantageously done in the case of a few who are probably better up in the higher branches of mathematics, but I do not think it would answer generally in the service.

762. *Dr. Woolley.* Do you think that mathematics alone should be taught at the Royal Naval College?—Not mathematics exclusively.

763. Are there any subjects that are not taught there now that you think might be introduced there with advantage?—I think surveying might be introduced with advantage. That is the only practical subject that occurs to me at the moment.

764. Do you think that courses of chemistry, geology, and international law, and subjects of that kind, might be advantageously introduced?—I think that chemistry is already studied at the College.

765. Do you not think it desirable that there should be examinations, and that certificates should be granted on all subjects taught at the College?—I think it is desirable that certificates should be granted. I think that the examinations for them should be voluntary, and I think that if officers failed in the examination, or if they did not go up for examination in the subjects they had studied, they should retire from the College.

766. As a matter of fact, a young officer does not get very much, does he, from the Naval Instructor on board a sea-going ship?—That depends a great deal on who the Naval Instructor is; in some of the sea-going ships, I know the examinations were carried on with great care, and great attention was paid to them, and at present I am aware that in the Channel Squadron the orders of the Vice-Admiral Commanding are very stringent with regard to the attendance of the junior officers in the study with the Naval Instructors.

767. Considering the comparatively early age at which young officers must finish their education at the College, do you think it desirable that they should be encouraged to go to the College for a year, or as early in their career as possible, having regard to the requirements of the service?—I think that after they have passed their examination for Lieutenant, it is not desirable to encourage them to go to the College until they have served some years at sea; in fact, I can scarcely see how they are to have time as Lieutenants for much study at the College, considering that many of them have been absent from home probably from the time they joined the service as boys; their time is greatly employed as Lieutenants, and the short time they are unemployed they like to spend on shore with their friends.

768. They could not afford any time whatever during the period of their service as Sub-Lieutenants?—Certainly not as Sub-Lieutenants; it is very material that they should be at sea at that time.

769. Do you think it would be desirable, with a view to encourage officers to study at such times as may be available in their career, that the possession of a certificate in steam and one or two other subjects on which they might have a choice, should be necessary for promotion to a higher rank, such as that of Post Captain?—I would not make it necessary, but I think it should tell in their favour with other claims, because there are many good practical officers in the service who have very little knowledge of scientific subjects. At the same time I think that a knowledge of scientific subjects is very desirable.

770. Supposing the navigating officers were to be abolished, do you think it would be possible to get their duties efficiently performed by Lieutenants, who

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were selected and paid as the Gunnery Lieutenants now are?—I think so. I think it would be found that a certain number of young officers, with the same encouragement as that which Gunnery Lieutenants get, would take up that branch of our profession which wants nothing but practice, and that the navigating duties would be equally well carried on by them.

771. You would recommend a special course of study for them at the College, would you not?—There is only one subject I can think of that should be gone into deeper than Sub-Lieutenants usually do, and that is magnetism and the management of the compasses, besides surveying.

772. Is there any instruction given in that in the College now?—I do not think there is any special instruction.

773. Do you think they require any higher course of instruction in nautical astronomy and the use of instruments?—For surveying only, but not for ordinary navigation; the piloting and navigation of ships is entirely a matter of practice; it is well known that some of our best masters know very little indeed, even of the rudiments of the science.

774. Ought not a navigating officer, in your opinion, to know something of the use of observatory instruments?—Certainly, I would bring it in under the course of nautical astronomy.

775. At present nothing of that kind, I believe, is provided for?—There is a provision with regard to it, but it is scarcely possible to carry it out, on account of the observatory being the chronometer store, as well as an observatory.

776. We have been told by some of the teachers at the College that the pupils are encouraged to go into the Observatory as little as possible, lest they should do mischief?—I believe that that is the case.

777. *Captain Hood.* Is not your time so fully occupied in the "Excellent," with your practical duties connected with gunnery generally, and with experiments so as to prevent you from exercising an active personal supervision as to the working of the course of instruction at present pursued by the different classes of officers while they are at the College?—My time is very much taken up, by what I may call my ship duties. I think my supervision of the College as Superintendent is more concerned with the discipline and regularity of the establishment than with the courses of study that are pursued there.

778. Do you consider the Professor to be wholly responsible for the efficient carrying out of the course of instruction that is carried on by the different classes of officers at the College?—I do.

779. Would it not be his duty if he observed that any officer was not making the best use of his time with regard to study, to report it to you?—I think that if there were any open negligence in the study, or if any officer did not improve as he ought, the circumstance should be made known to me by the Professor, under whose immediate instruction he was; already it has happened that irregularities in examinations have been brought to my notice by the Professor, and have been reported to the Admiralty accordingly.

780. Are you satisfied with the present course of instruction that is pursued by Sub-Lieutenants previous to their examination at the College?—I think they would be far better away. I would remove them from the College altogether for instruction, or rather for preparing for their examination.

781. Putting on one side the want of room in the College, would it not in your opinion be advantageous for other reasons to remove Sub-Lieutenants?—Yes, I think it would; I think it is unadvisable that they should be examined where they are instructed.

782. Do you not also think it is unadvisable that they should be brought into such close contact with other branches of superior officers in the Navy, as must be the case in the College?—I think that their mixing in intimate connection with the superior officers of the College acts in both ways—it does them good at times, and sometimes it has a contrary effect, by getting them into familiar habits, and probably it produces a want of respect, more especially when they see that some of those officers are going through a course of study hardly equal to what they are doing themselves.

783. When you said that you would propose placing them in a vessel attached to the "Excellent," do you know any vessel at Portsmouth which would be easily adapted to that purpose?—There is only one vessel that I can call to mind at this moment, and that is the "Caradoc;" but I am rather inclined to think she is too long for the position I would place her in, and I should prefer a vessel with a main deck and of the frigate class.

784. Any old frigate?—Any old sailing frigate.

785. Do you consider that the expense of making the necessary fittings would be great?—That would depend upon the state she is in at present.

786. Would not a good sized mess-room, a good sized study, and sufficient room for sleeping in hammocks be nearly all that would be required?—Yes.

787. What instructional staff would you recommend there should be on board?—I think one naval instructor would be sufficient, taking into consideration that the numbers are gradually diminishing year by year.

788. You think that one would be sufficient?—I think one efficient one would be sufficient.

789. Would you prefer keeping Sub-Lieutenants on board the "Excellent" for any fixed time to make them go through a more practical course of gunnery than they do now, previous to preparing for the College?—Certainly. The present system works very unfairly upon young officers passing for gunnery. It depends upon the accident of their arrival in England whether they have a month more or less to prepare for their examinations. I think they should come to the "Excellent" on their return to England on a fixed a day,—that they should go up for examination at a fixed day, and that they should do the same at their examination in the College, so that every officer should be in the same position—more especially as the classing of their examination has an effect on their promotion.

790. Do you think that two months would be sufficient time for each Sub-Lieutenant to remain on board the "Excellent" to study gunnery?—I think two months would be quite sufficient to prepare for his gunnery examination, and I think that one month ought to be sufficient for him to prepare for his navigation examination.

791. Would it not be necessary to have some senior officer to supervise these Sub-Lieutenants on board the ship which you propose should be attached to the "Excellent?"—I would consider them as in the "Excellent," and under the Commander of the "Excellent." By placing the ships so near together as I propose, with a bridge between the two, and by their living place being immediately under the Commander's cabin, I think that the supervision would be equal to what it is at present in the "Excellent's" gun-room. I think it should be provided that no communication by boat could take place with this ship, all communication being through the "Excellent," and that some steady watch-keeper should be always on duty to report any sign of irregularity that might occur.

792. Then your idea is that this ship should be used entirely as a habitation for the Sub-Lieutenants during the whole time from the day of their joining the "Excellent" till they present themselves at the College for examination?—That is what I would propose.

793. *Dr. Woolley.* Do you think there would be any advantage in placing the examination in navigation before that in gunnery; that is, having the examination in navigation first, and then allowing them to go on board the "Excellent" for gunnery after-

vards?—I think it would be better to have it as it is, —ving the gunnery first, because the month that I would give after their gunnery examination, for pre-aring their navigation, would not be for the purpose f learning anything new, but merely for recovering what they might have lost while getting up their gun-ery work, and any previous interruptions.

794. As a matter of fact, if a Sub-Lieutenant or oung officer does not pass his third examination for avigation, he is dismissed from the service, is he ot?—He is.

795. Would it not be advisable, if he is likely to e dismissed on that ground, that the examination hould be gone through before he has had the addi-ional time on board the "Excellent?"—But the ame thing would occur with gunnery—he must go hrough that

796. Are not more dismissed for failure in naviga-ion than for failure in gunnery?—Yes: but I think here are so few dismissed that it is not worth taking hat into consideration. I do not see any practical ain that there would be in it.

797. Do you, or do you not, think that some theo-etical course of gunnery for Sub-Lieutenants at the ollege would be desirable before going up for ractical examination?—I do not see that there would e any advantage in it; they have a great deal to get hrough already. I think that the Sub-Lieutenants ave quite enough to do in preparing for their pre-ent examination, without putting any more theory nto it.

798. *Captain Hood.* I think you have said that in our opinion it would be advantageous to do away ith third class gunnery certificates for Gunnery ieutenants?—Yes.

799. In that case, supposing an officer failed to btain a second class certificate, what would you do ith him?—I would send him back to the general ervice, but I would establish the examinations ac-ordingly. I would lower the present second class xaminations in a small degree.

800. *Mr. Butler.* I understand you to say that very Sub-Lieutenant ought to have a fixed period of tudy after leaving his ship?—Yes.

801. The opportunities of instruction are very dif-erent on board different ships, are they not?—I was peaking with regard to preparing for examination nly. I think that every officer should have the same umber of days to prepare for his examination after rriving in England. At present if an officer arrives he day before an examination, he gets one month ess time for preparing than an officer who arrives in England the day after that examination. I also hink that the present system of granting leave, ac-ording to the time within which an officer gets hrough his examination, works very badly. Many f them will attempt to get through an examination efore they are prepared, without having regard to whether they take first, second, or third class, merely or the sake of additional leave.

802. Would you allow a Sub-Lieutenant, who has een on board a ship without a Naval Instructor, to ave any more time to prepare for his examination?—I do not think that is a case we can provide for. A Naval Instructor is a great advantage, undoubtedly, ut I cannot see my way to devise any plan for making difference.

803. If there had been no Naval Instructor could ot a certain extra time be allowed?—I do not think would apply, because in some ships, where there re no Naval Instructors, there are some officers who ill undertake the teaching of youngsters, and do it s efficiently as Naval Instructors. There is a money rant to an officer who will undertake the duties f the Naval Instructor when there is none in the ship.

804. Do you think the inequality of advantages ay be disregarded?—I think so. I think also that e time allowed for the preparation for examination ught to bring officers up nearly to the same oint.

805. When you spoke of abolishing third class certificates for gunnery, you were not thinking of third class certificates for the previous examination for Sub-Lieutenants, were you?—I was speaking of third class certificates for Gunnery Lieutenants.

806. Would the same principle apply to the other examinations. Would you abolish the third class certificates for Sub-Lieutenants?—No, I think not.

807. You have said that you are strongly of opinion that Sub-Lieutenants should be at sea as much as possible?—Yes.

808. Will you state, if you please, why you think so?—The time when they are Sub-Lieutenants, and young Lieutenants, is the time when they learn more of their profession at sea than any other time of their lives.

809. Do they advance in seamanship at that time?—Certainly; I think they do; they begin watch-keeping, and when they find some responsibility thrown upon them they begin to use their brains.

810. What is the nature of the present certificate for seamanship; what does it certify?—The present certificate for seamanship certifies that they are capable of keeping a watch in any of Her Majesty's ships, and of taking charge of any of Her Majesty's ships, I think, by night and by day, under all circumstances.

811. Does that certificate ensure that every Sub-Lieutenant possesses these qualifications?—I should be very sorry to trust some young Lieutenants with one of Her Majesty's ships merely because he has got a certificate.

812. If the subsequent years you speak of form the period when seamanship is really acquired or perfected, would there be, in your opinion, an advantage in deferring the time for passing seamanship till the time of arriving at the rank of Lieutenant?—I think an examination in seamanship for the rank of Lieutenant might with advantage be established.

813. Would you have a second examination, retaining the first?—I think I would; but it requires consideration.

814. And would you have a second?—Yes. I would retain the first for the sake of finding out what progress an officer had made. Under these circumstances I would not class the first examination at all, and it would not be necessary to examine an officer at home for seamanship. There would be some difficulty about it, because it would alter the establishment of classes.

815. *Dr. Woolley.* Would not the practical effect of that be to defer the promotion of many young officers?—Perhaps it would; there are many difficulties about it.

816. *Mr. Butler.* But the rule of promotion might be varied. If there were no first-class certificate in seamanship to be obtained sooner, it could not be expected or looked for?—No.

817. *The President.* Do you not think that keeping further examination perpetually over the heads of young men would tend very much to unsettle them?—It might do so. I do not see the absolute necessity for this examination; it opens new questions which complicate business a good deal.

818. You are aware that the question of doing away with navigating officers, as a separate class, has often been mooted and pressed upon the Admiralty?—Yes.

819. Under the present arrangements officers of the College undergo voluntary examinations in steam, and have certificates granted. Do you think it would be desirable to extend that system to nautical astronomy and higher mathematics?—I think it should be extended, but that the examinations should be voluntary; and I think, as I have said before, that if they did not present themselves for examination it should be considered that they wished to give up their study at the College; in fact, that they should be allowed to retire without a certificate.

820. Do you think the course of instruction pur-

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sued by half-pay officers at the College could be practically extended with advantage?—I think, with the exception of surveying, they have an opportunity of studying every other subject that is likely to be of use to them. They have an opportunity of studying fortification now, if they like, under the Instructor. Fortification is compulsory with the Gunnery Lieutenants and Marine Officers, and is optional with any of the other officers.

821. *Captain Hood.* Are not nautical astronomy, steam, field fortification, surveying, and gunnery, the principal practical subjects of the greatest advantage to officers in the Navy?—Certainly they are.

822. Would you not therefore cause any half-pay officer, who takes up the study of any one of those subjects at the Royal Naval College, to pass a test examination at a stated period, after he has completed the study of such subjects and receive a certificate according to the amount of ability he has displayed?—I believe I have already given my ideas on that subject. I think that when an officer has completed a course he should present himself for examination in that course, and if he does not do so, it should be considered that he wishes no longer to continue his studies, and should then leave the College.

823. Do you not find it practically the case that half-pay officers pay much more attention and work much harder to obtain a knowledge of steam than any other subject, and that, although they have the opportunity if they choose of studying the other subjects I have named, they are, in their opinion, points of very secondary consideration compared with steam?—That is a question which I can hardly answer. I am not prepared to say to what extent they go with the professional subjects for which they do not get a certificate.

824. *The President.* I presume that granting certificates in steam is a matter that originated with the Admiralty?—I think the original intention of the College for half-pay officers was the course of steam. This is only my impression.

825. *Captain Hood.* Do you consider that half-pay officers generally would object to passing a test examination in the subjects they have studied at the College?—Yes; I think there would be a feeling against the passing a test examination. I think it would tend to keep officers away from the College.

826. *Mr. Butler.* Officers who usefully employ themselves there?—And some officers who might be greatly improved by being there.

827. *Captain Hood.* Do you think it would be a good thing to establish a rule that no officer who had not previously been at the College should be allowed to study there after he has been two years a Commander?—I would extend it to three years as a Commander, but I think after that time, if an officer has not previously studied at the College, and does not come up to the test proposed by the Admiralty, merely to establish the fact that he is ready to go into something more than the elements at starting, he should not have the opportunity of coming to the College.

828. *The President.* Have you heard any wish expressed by officers in the College that they should receive instruction in international and naval law?—I have not heard any wish of that kind expressed, and I think it would be an extremely dangerous subject for a naval officer to meddle with. I think it has always been found that when any naval officers have had any duty of that description to perform they have been guided by their own common sense, and have generally done credit to themselves.

829. *Dr. Woolley.* Do you not think that some knowledge of the principles of international law and the duties of neutrals at sea must be some advantage to a naval officer who, without such knowledge, might cause serious inconvenience to the country?—There are a few treatises supplied to all officers commanding, and I think that most cases of the description to which you refer would be provided for by reference to those treatises.

830. Are you aware that in France and America the study of law both municipal and international is part, and a necessary part, of their education?—I believe it is, but I do not think they have ever benefitted by it very much. I may instance a case of my own in which a difficulty arose with an American officer who appeared by his letters to be very well versed in international law, but it afterwards turned ou tthat he was clearly in the wrong.

831. *The President.* Was his opinion upheld by his own Government?—I am not aware; I never heard any more about that.

832. Are you of opinion that on the whole Portsmouth is the place best adapted as the locality for a Naval College for half-pay officers?—I think that wherever the dockyard and gunnery-ship are situated, that is the place for the Naval College, they being so intimately connected. I think that the officers on half-pay improve themselves as much in their profession by what they observe and see in various ships and factories at Portsmouth Dockyard as they do from the studies at the College itself.

833. *Mr. Butler.* Have you had much opportunity of judging of the knowledge of naval officers in the French or American navies?—No, I have not had any great opportunities of forming an opinion. Of course, I have seen them.

834. You are not in a position to say whether as a class they are superior or inferior in the theory of their profession to our officers?—I am not in a position to express an opinion upon that subject.

835. Have you ever seen the course of study pursued by the officers who are candidates for the American navy?—I have merely seen it in their Navy List.

836. Is it very extensive?—Very extensive.

837. On paper?—On paper.

838. Have you any knowledge whether it is equally so in practice?—No, I have no such knowledge. It struck me when I perused their Navy List that they must be either very highly educated, or the examinations must be very superficial.

839. Is there either a naval port or a dockyard at Annapolis, where the American College is?—I am not aware.

840. *Dr. Woolley.* Do you think that an improvement might be made in the facilities afforded to naval officers for studying the French language? Practically, at present a naval officer goes at the age of 13 to the training-ship (the "Britannia"), and has no opportunity of studying in a sea-going ship, because it is never, or scarcely ever, taught on board ship by the Naval Instructors?—It is scarcely ever taught by a Naval Instructor so far as I know, but I think it should be, and I think also that there should be an opportunity given if possible of sending some officers abroad to study French.

841. *Mr. Butler.* At what period of their career?—I think as Sub-Lieutenants.

842. *Dr. Woolley.* You would still continue or even increase the facilities for learning French at the College would you not, besides doing that, or do you think the facilities at present afforded at the College are sufficient?—I think the facilities afforded at the College for learning French might certainly be increased.

843. *The President.* Suppose a young officer should evince very superior mathematical abilities in his examination at the College, do you think it would be beneficial to allow him to go up to Cambridge to study for a certain number of terms, being assisted by the Admiralty to do so?—Under those circumstances I certainly think it would, and I think he should be assisted in a pecuniary way to carry it out.

844. Have you any other suggestions to offer to the Committee?—I should like to suggest that the divisions of the cabins of the College should be of a more solid description than they are at present. It should

not be only common wood panelling, but they should be lath and plaster rooms papered, with a wood skirting, and that the windows should be taken out and thoroughly modernized, and put to rights. The building in its present state is almost too draughty for people to live in in the winter. I wish it to be understood that the plans I have produced are not intended at all as definite arrangements, but have been made merely for the purpose of giving a general idea what accommodation can be obtained at the College.

845. *Captain Hood.* If the number of officers should hereafter be increased to fifty, would you not suggest that there should be an addition to the present instructional staff?—For different subjects, I think there should be an addition, for instance, for nautical surveying I would have an efficient officer from the Hydrographical Department, and he might be placed in charge of the "Royal Sovereign."

846. *Mr. Butler.* Is there not a want of lecture rooms in the College?—There is at present, but I think that in the alterations that have been suggested a lecture room is provided for.

847. *Dr. Woolley.* Do you think that even with the improved accommodation you propose you would have comfortable lecture rooms for fifty students?—I do not think that accommodation would ever be required for so many at a lecture. We should have available for a lecture room the present Sub-Lieutenants' study, which is a large room.

848. *Captain Hood.* You would want as many lecture rooms as you would have independent subjects taught at the same time, would you not?—I think one lecture room could do, because we should not probably have more than one subject going on at the same time. There should be a model-room for steam.

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849. You propose to raise the room over the library?—That is one proposition. I think a reading-room would be very essential.

850. For the purpose of study?—No, for quiet reading. At present, officers are obliged to meet at all times for conversation, reading, or other purposes, in the library.

851. *Mr. Butler.* Suppose you have one class studying steam, and another class studying nautical astronomy, would you not wish to have the means of carrying on two lectures at the same time?—We have a general study, in which any subject can be carried on without interfering with another subject, but not a lecture. I think that one lecture-room, under the circumstances, would be sufficient.

852. *The President.* Have you any other suggestion to make?—I would propose with regard to nautical surveying, that a steam launch should be attached to the "Excellent" for surveying purposes, fitted with a cabin; in fact, the same as the surveying launch that is there now.

853. For facilitating the instruction and practice of nautical surveying?—Yes.

854. Is there any record kept of the attendance of officers in study at the College?—Yes, a daily attendance book is kept, which is inspected by me every morning.

(Adjourned to Monday, 28th Feb., at two o'clock.)

28TH FEBRUARY, 1870.

PRESENT:

Rear-Admiral SHADWELL, C.B. (*President*).
Rev. DR. WOOLLEY.
Captain HOOD, R.N.
S. P. BUTLER, Esq.

Colonel JOHN WILLIAM COLLMAN WILLIAMS, Assistant Adjutant-General of the Royal Marine Forces, (Royal Marine Artillery), examined.

855. *The President.* You were formerly attached to the Royal Naval College at Portsmouth?—I was for five years Instructor of Fortification.

856. Are you satisfied with the course of instruction that is at present pursued there by the young Marine officers who are qualifying for the Artillery, or do you think that the system could be in any way improved? I do not think it is sufficiently advanced; nor does it, in my opinion, include sufficient subjects. I would more especially notice the absence of modern languages, drawing, and surveying.

857. Do you think that the mathematical instruction is sufficient?—Quite. I think that it is even in excess, inasmuch as the necessity for taking out a first-class steam certificate is not clear to me.

858. Then you are of opinion that the time which is at present devoted to the study of steam might be curtailed with advantage, and applied to the study of some of the other subjects that you have mentioned?—Most certainly.

859. Do the young Marine officers at present receive any instruction in military surveying?—None whatever. I tried myself to introduce a short course, but I was unable to carry it out.

860. For how long a period do young officers remain under instruction?—Two terms of six months; rather less than a year from the time they go in; the period includes two terms.

861. I presume that if the number of subjects for study were increased, it would be necessary also to increase the period for officers remaining in the College?—I think it would be of the greatest advantage if the time were very much increased. I think they should be there at least four terms; that would be two years.

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862. I presume that the officers are subject to examinations, with a view to test their progress from time to time?—Examinations take place quarterly.

863. Are those examinations compulsory?—Yes; they take place quarterly, but I think that half-yearly examinations would be sufficient.

864. Can you inform us what is the average number of Marine officers under instruction at the College?—I think about eight.

865. During the time you were at the College, were you satisfied generally with the industry of the officers who were your pupils?—Very much so.

866. *Dr. Woolley.* Do you think that some more effectual instruction in chemistry and physics than there is at present would be of advantage to the College?—That is decidedly my opinion.

867. In your opinion might all this instruction that you recommend be so arranged as to come easily within a two years' course?—I think so, because a diminution of instruction in the mathematical part would take the strain off the first year, and then they would be able to go on steadily, and enter thoroughly into the other subjects.

868. *The President.* During the time you were at the College you no doubt had an opportunity of ob-

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serving the working of the system, so far as Naval Officers on half-pay were concerned. Have you any suggestions to make to us as to any mode by which, in your opinion, their system of instruction might be improved?—I think that officers on half-pay on entering the College, should be required to name certain subjects in which they desire instruction; and that in at least one of those subjects they should be required to take a qualifying certificate.

869. *Dr. Woolley.* You think, then, that the present system under which officers are not obliged to take up a subject in which they require a certificate produces a bad effect?—I think so most decidedly. I think that out of the number of subjects selected by them for study it could be only fair that the examination should take place in at least one of them.

870. *The President.* In your opinion, if officers voluntarily go to the College for the purpose of studying, and with a view to take advantage of the system of instruction pursued there, measures ought to be taken to ascertain whether they really employ their time profitably or not?—Most certainly.

871. And you do not see any objection to subjecting officers of a certain rank and age, under such circumstances, to compulsory examinations?—Those officers are already subjected virtually to a compulsory examination in one subject, steam and I have known many senior officers during my service at the College who would have gone in for a certificate in other subjects had it been usual to do so. I think, also, that in the case of officers returning to the College a second time they should be required to qualify in some other subject or subjects than those in which they had qualified on their first visit.

872. *Dr. Woolley.* Would you recommend that they should be allowed to go up for a higher certificate?—Yes, for a higher certificate in those subjects.

873. *The President.* At present, the greater part of the half-pay officers come to the College as Captains and Commanders; are you of opinion that it would be advantageous if arrangements could be made by which naval officers might come to the College to study at rather an earlier period in their career?—I think that inducements to come to the College to study should be held out to Lieutenants, even to the extent of placing them on full pay, and attaching them for study.

874. You think it would be advantageous to allow Lieutenants to be attached to the "Excellent" for the purpose of study at the College?—I do.

875. And that they should be placed on full pay in the same way as gunnery Lieutenants?—Yes.

876. Not for the purpose of going through a general gunnery course, but for general instruction in mathematics and other subjects?—Yes, general instruction, and a long course.

877. Do you think that the accommodation which is afforded to the officers at the College is satisfactory, or is it, in your opinion, capable of improvement?—I think it is very inadequate for the senior officers. I think that each senior officer ought to have a room to himself.

878. *Dr. Woolley.* Would it be possible to give each officer a room to himself?—By removing the Instructor of Fortification and the Second Mathematical Instructor from the College, and widening the wing in which they have quarters, a great amount of accommodation would be afforded, in which, I think, all the servants in the establishment might be quartered, and the present College might be made available for officers only.

879. *The President.* Do you think that at present the instructional staff is adequate for the requirements of the College?—Barely so.

880. Have the officers of Marine Artillery any opportunity afforded to them of returning to the College at any subsequent period of their career?—They have not; but I think it is very desirable that they should be allowed to do so.

881. That applies to Artillery officers?—Yes.

882. Are you in favour of extending the same privileges to officers in the Royal Marines?—I am.

883. *Dr. Woolley.* Is there any special subject, or set of subjects, in which you think officers of the Marine Artillery might study at their subsequent visit to the College?—I think they should come in on the same terms as half-pay officers, and that they should be obliged to take out certificates in the subjects in which they have elected to study.

884. When you were at the College, did any great deficiency in the course of study for officers generally in all branches of the service strike you at all, or were you satisfied with the course as it was?—At present I do not remember any others than those I have mentioned as applicable to the marine officers.

885. You think that they ought to be applicable to the other officers too?—Yes.

886. *The President.* Have you any further observations to offer to the Committee?—I think that as by recent orders naval cadets are required to attend in London and to undergo a special examination for entry, candidates for commissions in the Marines should be examined elsewhere than at the College, with a view to assimilate one branch of the service to the other.

887. Do you think that would be more convenient for candidates and their friends, and that it would be be beneficial also as far as the Naval College is concerned?—Yes; and it would be beneficial to the service on account of the style of examination that would be held. We should then be able to have more examiners in languages, and we could have the subjects more efficiently treated, with the exception of mathematics.

888. In your opinion would it be advantageous if greater facilities were afforded for the study of foreign languages either at the College or generally?—I think that there ought to be teachers in French and German attached to the College, and that it would be a great advantage if officers both naval and marine were granted special leave to reside on the Continent in order that they might take out certificates in languages on their return.

889. *Captain Hood.* You would have a compulsory examination for that, would you not?—Yes, that is part of my scheme throughout.

890. *The President.* And are you in favour of the Admiralty assisting officers in carrying that out by placing them on full pay or giving them some equivalent allowance?—Yes, and that I think should be contingent on their taking out a qualifying certificate. The ignorance of French and German is a thing which we suffer from in our service more than anything else.

891. Are you disposed to limit the facilities to be afforded for the study of foreign languages solely to French and German? In the case of Marine Officers serving in our foreign squadrons, would it not be an advantage to them if they knew Spanish and Italian also?—I think it is desirable that they should have a knowledge of those languages; but the most pressing need is for French and German.

892. You are speaking more particularly with reference to the wants of Marine Officers?—Yes, for the study of foreign military works.

893. *Dr. Woolley.* Had you many Naval Officers studying fortification under you?—Yes, I had several.

894. But not many?—No, not many.

895. Do you think you would have had more if there had been a certificate to be got for it?—No: those officers who were under instruction would have been glad to have taken out a certificate had it been necessary.

896. *Mr. Butler.* At what age do candidates generally pass for commissions in the Royal Marines?—I think from 17 to 19: formerly they were received at 16.

897. I see that the subjects for examination are extensive; classics, mathematics, the English language,

modern languages, history, geology, natural sciences, experimental sciences, and drawing?—Yes, I have not been an examiner of those officers in those subjects, and therefore the number of subjects they take up, and the extent to which they go into each subject I am not competent to speak to.

898. Do you consider that Marine Officers are generally well grounded in natural and experimental sciences?—I think they are as well grounded in them as other young men of their age usually are.

899. The subjects that are mentioned are mineralogy, geology, chemistry, heat, electricity, and magnetism?—I do not think that candidates for commissions in the Marines go in for the higher subjects that are named there.

900. Do you think that a knowledge of those subjects would be useful to an officer in his after career?—I think it would be better to attach greater importance to the lower subjects, and to give him a chance of qualifying in those other subjects as an officer subsequently, as I have previously proposed.

901. Which do you consider the principal subject of a young Marine Officer's study. Would you say mathematics?—Decidedly.

902. With regard to the examination for the Marine Artillery, the subjects appear to be chiefly fortification, geometrical drawing?—That is not the case. I think that mathematics take the precedence; papers being given in arithemetic, algebra, trigonometry, conic sections, the differential calculus, mechanics, hydrostatics and steam.

903. *Dr. Woolley.* Do mechanics include higher mathematics, requiring a knowledge of the differential calculus?—Yes.

904. *Mr. Butler.* In addition to those you have named?—Yes, at least they did, and I have no knowledge of any alteration having taken place.

905. I presume that Marine Officers, on commencing their twelve months' course for the Artillery, are sufficiently grounded at once to proceed?—They generally are so, inasmuch as a recommendation is necessary from the Examiner before they can be allowed to go to the College; and that recommendation is based upon the result of their previous examination.

906. *Dr. Woolley.* They are selected from those who have passed best for the commissions?—Not always, because you must then take them in order as they pass; but they select those whose papers shew the best acquaintance with the subject, though they may not take the highest numbers.

907. *Mr. Butler.* At what age do they pass for the marine artillery?—Between 18 and 19 generally, or perhaps I had better say between 18 and 20.

908. Can they at a subsequent part of their career go through the course?—They cannot at present.

909. You stated just now that, in your opinion, some of the subjects which are named as subjects to pass in for commissions, might be advantageously studied at a future period, do you think that there are many marine officers who would wish to do so?—I think that there are a fair proportion.

910. If there were plenty of space for them?—Yes, and they were allowed the opportunity.

911. How many do you think every year would be desirous to do it?—I should say certainly that four or six would desire it; I think I may safely say that.

912. Could those subjects which the marine officers would wish to study be studied at Greenwich equally well with Portsmouth?—Decidedly they could.

913. Do you think that Greenwich would have any advantages over Portsmouth?—I think that the presence of lecturers and others from London would be ensured there.

914. You would have a greater command of Lecturers?—Yes.

915. *Dr. Woolley.* And better Lecturers?—Yes.

916. *Mr. Butler.* So far as the Marines are concerned, do you see any reason for retaining the Naval College at Portsmouth?—Only on account of the "Excellent," and those courses might be separated. I would always attach the "Excellent" course as a *sine quâ non*, and the College course for every marine artillery officer.

917. You think there would be no difficulty when you came to details in separating the two courses?—I think not.

918. Have you experienced, as matters stand, difficulty in getting Instructors in different branches of study at Portsmouth?—Not in those subjects which are a regulated part of the College course.

919. If you were having a higher course for commissioned officers of the Marines, would you prefer to choose your Instructors from persons unconnected with the Service, or from the present class of Naval Instructors?—From persons unconnected with the Service.

920. *Dr. Woolley.* You were asked just now whether you thought it would be desirable that officers should be examined for commissions on subjects connected with physical science, and your opinion was that they should not?—On entry.

921. Considering that at present a great movement is making for the purpose of introducing physical science as an integral part of all public school instruction, do you think it undesirable to make that part of the subject of examination at the College?—I think if it is part of the education at public schools it should form part of the examination at the College. I think the great thing we ought to look to is getting boys who have been educated at any good school to come forward, knowing they will have a good chance, if they have been fairly taught, to qualify for the service without any cramming.

922. Would it not answer the purpose if you retained those subjects, but gave the candidates the choice of a certain number of subjects only, instead of allowing them to take up all the subjects as they do now; because some might come up who had not had the opportunity of going to a classical school, but who had been abroad, and had there studied physical sciences efficiently?—I think that subjects that are not generally taught at school should not be allowed to affect the competition. I think that matters which are generally taught as part of a young gentleman's education should affect the competition. I think that those subjects which are not generally taught should not be allowed to affect his position, because he can get them crammed into him.

923. On the other hand, it must be taken into consideration that there is every reason to suppose that physical sciences will be introduced into the general system of education in the country, more than they ever have been yet?—In that case I am prepared to recommend that examination in those subjects should be compulsory.

924. In fact your reason for wishing to omit them now is because you do not think they are sufficiently connected with general education?—I do not think they are.

925. *The President.* You wish that examinations should be so arranged as to discourage cramming as far as possible?—Yes.

926. You look upon it as a great public evil?—Most decidedly.

927. *Mr. Butler.* Would there be any difficulty in a time of peace in sparing officers of the rank of Lieutenants or Captains of Marine Artillery to study?—No; none whatever.

FRANCIS TRAVERS BUCKLEY, Esq., B.A., Naval Instructor of H.M.S. Duke of Wellington, examined. Francis T. Buckley, Esq. Feb. 28, 1870.

928. *The President.* How long have you been a Naval Instructor in Her Majesty's Navy?—Thirteen years and a-half.

929. When you first entered the service, did you pass through the Naval College?—I did.

930. How long were you there?—If I re-

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member rightly, about three months. I cannot say exactly.

931. Do you think that the system of instruction that is afforded at the Naval College for the purpose of qualifying gentlemen to become Naval Instructors, is satisfactory, or have you any suggestions to make with a view to its improvement?—It has altered since I entered the service, and I cannot speak with certainty about the present course. I think it was too easy at the time I entered.

932. Are you aware whether at present any instruction is given on the subject of nautical surveying?—None is given that I know of at the College.

933. Or in the use of astronomical instruments?—Instruction is given in the use of the sextant, the artificial horizon, and the Azimuth compass, as far as possible.

924. Is any instruction given in transit observation?—None at all.

935. Do you think that Naval Instructors are allowed to remain a sufficient time at the College, or in your opinion would it be advantageous to extend the time?—I am not aware that the time is limited.

936. We are informed that it is limited to five months. After a Naval Instructor has been through the course of instruction at the Naval College, do you think it would be advantageous if he were passed on to the "Britannia" for a certain period, in order to give him an opportunity of seeing the course of instruction pursued with cadets before he himself is appointed as Instructor to a sea-going ship?—I think it would be a great advantage to the service generally.

937. Do you think that a gentleman would himself commence his duties under more advantageous circumstances?—I think he would.

938. During the time you were at the Naval College you had an opportunity of observing the working of the system of instruction pursued there as regards officers on half-pay. Have you any information to give us, or have you any suggestions to make on that point?—From what I saw I believe those officers could benefit very much by it, but I think they could pass through without being obliged to learn anything at all.

939. We are informed that there are no examinations held on any other subject than steam, and that that is voluntary; do you think it would be beneficial to introduce a system of examinations in other subjects besides steam, and also to make them compulsory?—I think it would be beneficial.

940. You see no objection to their being made compulsory?—No.

941. Do you think it would be better if naval officers on half-pay were to go to the College at an earlier period of their career, say as Lieutenants, instead of as Commanders or Captains, so that they might go to their work younger?—After they have served a certain period, I should say two or three years, as Lieutenant; not before.

942. You appear to be of opinion that the earlier part of their service had better be passed at sea?—I am.

943. We have been informed that the examination in what is commonly called navigation that Sub-Lieutenants pass through at the College, is entirely of a technical character, including a paper on nautical astronomy, a paper on working problems in navigation, hydrostatics, and mechanics; do you think it would be advantageous to include in the examination all those subjects of instruction that a young officer has gone through previously on board the "Britannia," and in training ships, so as to keep alive his knowledge of algebra, arithmetic, and trigonometry?—I think it would be well to do so. I think the examination should be a test of progress however, more than of non-retrogression.

944. As far as your experience as a Naval Instructor goes, about how many hours' instruction in the course of a week are you able to give to your pupils on board ship?—I made up an account of what was done in the "Victoria" in two half-years, and I am able to say that in that ship, in which every assistance was given to me, the maximum amount of instruction was between eight and nine hours a week.

945. *Dr. Woolley.* What would be the mean?—The mean would be between five and six hours.

946. That was the case in the Mediterranean flagship, where the service had been regularly conducted, and the opportunities afforded were probably greater than in most ships?—Yes; two forenoons in the week being always occupied in drill.

947. *The President.* Have you any suggestions to make by which the number of hours might be increased?—I do not see that they could be, under the present system, at all.

948. *Mr. Butler.* Is there any evening study?—Occasionally, but that is voluntary. In every ship that I have been in there have been several students who have wished to study, and I have generally had an opportunity of teaching them during their spare time.

949. Would there be any objection, do you think, to a compulsory hour every evening?—In a sea-going ship at sea there always is an hour in the evening devoted to taking "sights," but how far it would answer in harbour I am not prepared to say. There is direct instruction at other hours in taking "sights."

950. The amount of time you can give to taking "sights" varies, of course, with the weather and other things?—There is generally about an hour devoted to that, between half-past seven and half-past nine.

951. Would that add six or eight hours to the other time you have spoken of?—Yes, but not to each pupil; it would only apply to two or three at a time. They get their sights taken and then go below to work them out, and others supply their places.

952. *Dr. Woolley.* Do you think that the knowledge of instruments that a Naval Instructor would gain, while under instruction at the Naval College, would enable him to give practical instruction to his pupils in surveying?—No.

953. Were you instructed at all at the College in the use of the theodolite?—No.

954. Do you not think it is very desirable that a knowledge of it should be taught?—Yes.

955. Had you any opportunity at all of becoming acquainted with the practical use of any other instrument except the sextant, the fixed instruments of an observatory for instance?—None, except the sextant and the compass.

956. In fact, there was nothing in the special instruction you received at the College that would put you into the way at all of encouraging surveying among the young naval officers under your charge?—Not at the time I was there.

957. I think you yourself did once take take part in a survey, did you not?—I was some time ago in a surveying ship.

958. And there you picked up a knowledge of the use of the theodolite?—Yes.

959. Then yours is an exceptional case?—Yes, thoroughly.

960. Did your practical experience as Naval Instructor suggest to you any evils as arising from the separation of the instruction on board the "Britannia," and the examination for the Lieutenant's commission?—As far as I can judge, there has been an endeavour of late years to assimilate the two very closely.

961. Had you any difficulty in getting the young gentlemen to learn such subjects as geometry, algebra, theoretical trigonometry, and subjects of that kind?—They have shewn a great distaste for those studies, but I do not know whether that has been owing to the training in the "Britannia" or not.

962. Was there any difficulty in inducing your pupils to take up the serious study of those subjects?—Always.

963. And to what do you attribute that disinclina-

on to take up those studies?—I think they believed that they would be of no use to them in passing.

964. *The President.* Do you consider that if those subjects were included in the examinations there would be a greater inducement for young men to keep up a knowledge of them?—No doubt.

965. *Captain Hood.* Do you find that to be the case with regard to mechanics?—They very seldom take up mechanics till just before they have to pass.

966. Do not mechanics form a portion of the subjects for examination?—Yes.

967. Then why do they not take up that subject as they do others?—I think they have a belief that they can cram it up within a very short time when they want it.

968. *Dr Woolley.* Do you think they can get it up in a very short time, sufficiently to enable them to pass?—For the purpose of the present examination they can.

969. Do you think that the knowledge of mechanics that they so gain is worth much?—No.

970. *The President.* You are probably aware that the abolition of navigating officers, as a distinct class, has frequently been urged upon the Admiralty; supposing that should ever be adopted, do you think there would be any difficulty in inducing young officers to qualify themselves for the efficient performance of those duties, they being placed on the same footing as gunnery officers, and receiving on passing an examination a slight augmentation of pay?—I think that if it did not interfere with their promotion, many would qualify. I have heard many officers express an opinion that qualifying as gunnery officers does retard promotion. I cannot say whether it really is the case or not, but I know that that is the impression of many.

971. *Captain Hood.* Are you aware that there are in the navy special inducements held out for officers to qualify as Gunnery Lieutenants?—I am not. I am speaking with reference to the period from 1864 to 1867.

972. *The President.* I believe you were lately attached to the "St. George" as instructor of navigating cadets?—I was.

973. Did you find that the young gentlemen you had to teach were equal in point of education and ability to naval cadets generally?—In point of education, certainly not.

974. *Dr. Woolley.* Do you remember how many passed out of the "St. George" while you were attached to that ship?—I do not recollect the exact number.

975. Were there any among them who gave promise of turning out first-rate navigating officers?—Certainly.

976. Many?—About a fourth of the number.

977. And do you think that the other three-fourths would be either indifferent, or bad navigating officers?—I think so.

978. Do you think that if the navigating officers were chosen from among Lieutenants generally, and if they qualified themselves specially for that, you would get upon the whole a better class than those you are likely to have under the present system?—Certainly.

979. *Captain Hood.* Do you, in giving that answer, take into consideration that a navigating officer can devote the whole of his time and abilities to the study of navigating a ship practically, and that a Lieutenant has many other branches of his profession equally important, with regard to which it is necessary that he should obtain as complete a knowledge?—I think that a Lieutenant could study navigation thoroughly, and make himself a competent navigator without endangering his knowledge of other subjects.

980. And have an equal knowledge of pilotage?—I presume that an officer when appointed for navigating purposes, would not be employed on other duties.

981. Taking two officers of about the same abilities—one man a navigating officer, who can devote the whole of his time and abilities to the study of navigation and practical astronomy, and the other a man who has, in addition to this, to study steam, gunnery, and the general discipline and working of the service, which, in your opinion, is most likely to obtain a thorough knowledge of the duties of navigating a ship?—The one who has the most time to study that subject, certainly.

982. Therefore, under those conditions, is it not probable that the present navigating officers would prove to be more thorough practical navigators and better practical observers than Lieutenants, who could only give up a portion of their time to the study of those subjects?—That might be so; but I think that a Lieutenant has enough spare time to qualify himself.

983. *Mr. Butler.* Are the practical problems of navigating a ship very numerous, or do they occur over and over again?—The majority of them occur over and over again.

984. Should you think it required the whole of a man's time for a great many years to become a good practical navigator?—I should not.

985. *Captain Hood.* As far as your experience goes, are not our ships navigated in a most thoroughly satisfactory manner, and, probably, far better than those of any other European nation in the world?—I believe that they are thoroughly well and efficiently navigated.

986. *Mr. Butler.* Have you had opportunities of comparing them with the American navy?—I do not think, from what I have seen, that they excel the American navigating officers.

987. *Dr. Woolley.* Have they a special class of navigating officers?—I believe not.

988. Do they excel the French navigating officers?—I am not aware.

989. You have said that in your opinion a Lieutenant ought to be at sea during the first two or three years of his being a Lieutenant?—I have said so.

990. Do you think it would be an advantage for a Sub-Lieutenant after he has gone through an examination at the College, to have an opportunity of studying before he attains the rank of Lieutenant?—No.

991. Then in fact you think that at least five years of a young officer's life ought to be devoted to practice at sea after passing his examination?—Four or five years, I should say.

992. Do you not think that allowing so many years to pass by without any attempt at serious study, would rather incapacitate a person from setting to work later in life, except in very exceptional cases?—I made the time too long when I said five or six years, but I do not think it would be well that after passing an examination at the College, they should remain on shore without having gone to sea, at all events for one commission. When I spoke of two or three years, just now, I meant after the time of passing an examination which qualified them for becoming Lieutenants at once.

993. Do you think it would be a good thing for a person to put off all serious study, and not to be at the College until he has attained the age of 30?—Certainly not if he has shown that he is anxious to study.

994. *Mr. Butler.* Have you ever served on board a sailing-ship?—Yes, I have served on board two.

995. Are the opportunities for study on board a sailing-ship greater than they are on board a steam-ship?—They are very much the same. I should say they are quite the same.

996. It has been stated that midshipmen are occupied in seeing ashes thrown overboard. So far as you know is there any ground for that?—I have not observed it myself.

997. *Captain Hood.* Taking into consideration that the standard for the examination of Navigating Sub-Lieutenants has lately been considerably raised, do you not think that that will have the effect of making them more nearly equal to Sub-Lieutenants, having

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reference to a knowledge of mathematics and other subjects which are now comprised in the examination of Sub-Lieutenants?—Yes, undoubtedly.

998. Then we may henceforth expect thereby to have a more highly educated class of navigating officers than we have at present?—Yes.

999. And you consider that our ships are most thoroughly well navigated?—I do.

1000. *Mr. Butler.* Supposing an executive officer were likely to be entrusted with the duties of navigation, do you think it would give more interest to his study of navigation?—I think it would.

1001. *The President.* Have you any further observations to make to the Committee?—My opinion is that a longer period of early education would probably enable the services of Naval Instructors afloat to be done away with, to the advantage of the service. In other words I prefer the American system to our own.

1002. *Dr. Woolley.* Do you think it possible, beginning at the age of 13, and leaving off at 16, to give all the systematic training instruction that is necessary in a training-ship?—I think it should be certainly carried on for four years.

1003. Do you think it would be possible in four years to give all the requisite instruction?—I should prefer to take four years, from 15 to 19 years of age: of course I would make the entry examination more difficult, and take care that those coming in the first instance were fairly educated boys.

1004. You know the system of examination of cadets at present. You know the circular, do you not?—Yes, I have seen it; the time on board the "Britannia" is lengthened. I would make the education much more liberal, not purely technical. I think that young naval officers are very ignorant upon most matters, of which boys in ordinary schools under 14 years of age have a knowledge.

(Adjourned to Wednesday, 22nd March, at two o'clock.)

2ND MARCH, 1870.

PRESENT:

REAR-ADMIRAL SHADWELL, C.B. (*President*).
REV. DR. WOOLLEY.
S. P. BUTLER, ESQ.

LIEUTENANT WILLIAM J. L. WHARTON, R.N., Flag Lieutenant to the Commander-in-Chief at Portsmouth, examined.

Lieut. W. J. L. Wharton.
Mar. 2, 1870.

1005. *The President.* You have formerly studied at the Naval College at Portsmouth?—Yes as Sub-Lieutenant in 1865.

1006. I believe you obtained your commission there?—I obtained the Beaufort testimonial, but my promotion came by seniority in ordinary course.

1007. How many months were you under instruction there?—Six or seven weeks only; obtaining the Beaufort Testimonial does not necessarily involve any study at the College. Candidates who wish to stand for it give their names before joining the College to pass as Sub-Lieutenants.

1008. Although your connection with the College was not for long, I presume you had an opportunity of forming an opinion of the system of instruction pursued there. Will you favour us with your views?—As far as regards the Sub-Lieutenants I can give an opinion, but as regards the half-pay officers, all I know of their studies is by hearsay.

1009. Are you of opinion that the examination which Sub-Lieutenants undergo is satisfactory, or might it be amended?—I consider it fairly satisfactory, but the points on which I would recommend alterations are these. I would have a stricter examination in French, with a corresponding increase of marks for that subject. I should compel a certain number of the observations, which every Sub-Lieutenant has to take before passing, to be taken at the College, or in a steamer sent out to sea for the sake of the horizon, as in a ship with no Naval Instructor there is very little guarantee that the sights produced by the candidate have been fairly observed, and worked out by himself. I should reduce the numbers for mechanics slightly. I should offer opportunities for candidates to obtain marks in other foreign languages besides French.

1010. Have you any suggestions to make with regard to the mathematical and technical examination for Sub-Lieutenant?—It might be an advantage if a paper on arithmetic, algebra, and trigonometry were added, to insure that the candidate had not forgotten the study of the subjects that are the groundwork of nautical astronomy.

1011. Suppose that a Midshipman was reasonably diligent and attentive to his studies during his previous service, do you think it ought to be necessary for him to go to the College to prepare for his examination?—Yes, for I think that the shortness of the time he is there does not enable him to cram anything new, but simply to revive his former knowledge. I am speaking now of those officers who have not had the advantage of a Naval Instructor. A Midshipman who has been with a Naval Instructor ought, in my opinion, to require no preparation at the College before passing.

1012. Do you think it would be of advantage to the Service if the Admiralty should only allow Midshipmen to serve in ships bearing Naval Instructors?—No, because a great many other points of an officer's duty may, I consider, be learnt better in a small than in a large vessel; for instance, he has more frequently charge of a watch at sea, and has other responsibilities placed on his shoulders, which tend to form a good naval officer, more than the advantage of having a Naval Instructor would do. Again, it is a good thing for a Midshipman to be on board a surveying ship, which never has a Naval Instructor; but there are very few surveying vessels employed.

1013. In case an officer wishes to improve himself in the higher studies of his profession, at what period of his service do you think it most advantageous for him to go to the College?—I think that after he had been to sea in one ship as a Lieutenant, he would lose least professionally by being absent from his more practical duties at sea, and that, therefore, would be the best time.

1014. Then you are not in favour of his going to College as a Sub-Lieutenant after passing?—Not if it is possible to send him to sea: if, as at present is the case, there are not sufficient ships in commission to employ all the Sub-Lieutenants, it would certainly be advantageous to allow him to study at the College if he wished it. I do not think it would do to make it compulsory.

1015. When an officer attains the rank of Commander or Captain, do you think that, as a rule, it is too late for him to go to the College with advantage?—Certainly not. For I imagine that he would go voluntarily, and would therefore have the wish and the will to learn the particular subject that he may choose to take up.

1016. But do you not think that his mature age would rather diminish his capacity for learning, and that, therefore, speaking generally, it would be better if he

ent to study earlier?—I already have said that when Lieutenant is of about three years' standing is the st time for study. I think that the earlier an ficer studies at the College the better; but as I nsider that the practical part of his profession is re important than what he would learn at the llege, I do not think it would be to his advantage study before the time I mentioned, always supsing he is able to obtain a sea-going appointment.

1017. Are you in favour of compelling all young ficers to pass through a period of study at the llege, or do you think it better to leave it entirely luntary, as at present?—Steam is the only subject at I should make compulsory, as it is necessary at the captain of a ship should be able to compreend all that goes on all over his vessel.

1018. You are not in favour of attempting to make ll officers mathematicians and scientific? You think at is best left to the voluntary exertions of those ho have an aptitude for it?—Most certainly.

1019. When officers have voluntarily attached hemselves to the College for the purposes of study, o you see any objection to their being subjected to ompulsory examinations?—I certainly think that an fficer ought to be compelled to pass an examination n any subject that he takes up; the choice of that ubject being left entirely to himself.

1020. We are informed that the only examination ow held at the College for half-pay officers is a oluntary one in steam, for which certificates are ranted. Do you think it would be advantageous to old examinations and grant certificates of proficiency n other subjects, such as astronomy, higher mathenatics, &c.?—Certainly.

1021. Do you think it would be practicable to hold ut any greater inducements than there are at preent to officers to study at the College?—I cannot uggest any inducement. It would not be fair to ive command of a man-of-war to an officer simply ecause he was a good mathematician, or was proicient in any other subject which he could learn at he College. Surveying appointments ought certainly to depend upon some such proficiency, but do not know what other inducement can be offered.

1022. Assuming, of course, that in other respects n officer was perfectly qualified by character, service, nd standing, do you think it would be beneficial to he service to give annually a Commander's commision as a reward for passing the best examination at he College?—Yes, if the qualifications you first nentioned were strictly observed.

1023. Do you think, also, that granting honorary ertificates of proficiency, accompanied by an honoary notation against an officer's name on the Navy ist would act beneficially?—Yes, decidedly.

1024. From what you know of the existing arangements at the Royal Naval College, do you think is susceptible of alterations and improvements, so s to make it more comfortable for the officers studyng there, and more convenient generally?—I think hat a great deal of room might be got by the fficials residing elsewhere, and by alterations of the nterior. The Sub-Lieutenants need not necessarily o there at all, they could study just as well on board hip for the ordinary examination. I should allow hose who entered their names for the Beaufort testinonial to go to the College, as it would give them hem the advantage of the library. This would make nore room for the half-pay officers.

1025. Do you think it would be advantageous if ectures and instruction were given at the College on ther subjects not at present included in the course; hemistry, geology, elementary principles of naval rchitecture, and naval and international law have een suggested?—As far as I can give an opinion, I hould say that chemistry and geology could be better tudied, with the permission of the Admiralty, elsehere than at the College. I imagine so very few fficers would take these subjects up, that it would ardly worth while having professors; the two latter, shipbuilding and international law, would be practically valuable to all officers, and should be included in the College course.

Lieut. W. J. L. Wharton.

Mar. 2, 1870.

1026. In what way do you think encouragement could be practically offered to officers to improve themselves in the study of French and other foreign languages?—I consider it would be very advantageous if an Englishman was appointed to teach French in the "Britannia." I think that a Frenchman very rarely has any control over the boys, and, therefore, has not sufficient authority to enforce his instruction. I speak from my own experience. I think that after three years' instruction in the training ships, French ought to be much more familiar to young naval officers than it is at present, and I would lay much more stress on it. I do not see why opportunities should not be afforded to Sub-Lieutenants and Lieutenants to study French or other foreign languages abroad. I would have a strict examination when they returned, and failure in passing this, might be visited by a loss of the time that they have been studying the language, or some similar sufficient penalty.

1027. Do you think it would be good policy on the part of the Admiralty to permit officers to go abroad for these purposes, and to pay their expenses, under suitable regulations?—Certainly.

1028. In case of a young officer evincing very superior mathematical ability, at his examinations, do you think it would be good policy on the part of the Admiralty to permit him to go up to the University of Cambridge for a certain number of terms, in order to study the higher branches of mathematics; the Admiralty contributing to his expenses while there?—Not unless he was forced to remain on shore from lack of sea-going appointments.

1029. Do you not think, with reference to such a young man as my question supposes, that it might be worth while to run the risk of even sacrificing a certain amount of professional proficiency, in order to foster and develope his special abilities?—Perhaps so, if he earnestly desired it himself.

1030. Supposing that the navigating class of officers should be abolished as a distinct branch, and their duties thrown upon the executive officers generally; do you think there would be any difficulty in getting Lieutenants to qualify themselves as Navigators and Pilots, in the same manner as they now do for Gunnery Lieutenants, with a view to the performance of the duties now performed by the Navigating Officers?—Not after the system got into good working order. I think there would be a little difficulty at first in getting sufficient officers to come forward, even with the extra pay.

1031. *Dr. Woolley.* You recommend that the standard of mechanics should be lowered in the examinations for Lieutenant; will you state what reasons you had for that recommendation?—At the present time the majority of Sub-Lieutenants who pass the College do no mechanics at all. I believe it is not taught them originally in the training ship, and it is a subject that cannot well be got up by a midshipman without a Naval Instructor, so that I think 100 marks out of 1000 are too many to be given for a subject which a large proportion of the officers have very little opportunity of learning.

1032. Does not the same observation apply to French, which you wish to raise the standard of?—I spoke of French with regard to its being taught for three years in training ships, besides which, I think, French is a subject far more generally useful than mechanics to the average naval officer.

1033. Were you not at sea with a Naval Instructor?—All my time, with the exception of fourteen months.

1034. How many hours a week were available for study with the Naval Instructor?—On an average, from ten to twelve. Speaking to the best of my recollection.

1035. What subjects did you study on board?—Algebra, trigonometry, nautical astronomy, mechanics, and hydrostatics; no geometry or French.

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1036. Did all the midshipmen study the same subjects in the ships you were in?—All the midshipmen who entered the service under the same regulations as myself.

1037. At that time algebra and trigonometry formed part of the College examination?—Not algebra, but trigonometry.

1038. Did you acquire much additional knowledge under the Naval Instructors?—Yes; the whole of the mechanics and hydrostatics, and general improvement in all subjects. I was in frigates in the Mediterranean and West Indies.

1039. Have you had any experience at all in a ship without a Naval Instructor?—Yes, as I have said, for fourteen months; and I can state from my experience, that although personally fond of the examination subjects I found it difficult to keep up my former knowledge, and was baffled in my attempt to learn mechanics without an instructor.

1040. Is there not an officer on board whose duty it is to give assistance in such cases?—He has the option of refusing, and in the majority of cases would not be capable of imparting any instruction in mathematics.

1041. Supposing that the class of navigating officers was abolished, and the duties of navigating the ship was performed by Lieutenants specially trained, would they not be able to perform the duties of Naval Instructor so well?—They would be able to give much valuable assistance, but of course would have to look after their own duties first.

1042. Do you think, supposing the course of instruction at the College was very much extended, and made available for a larger number of officers, that adequate accommodation both in the way of studies, lecture rooms, and of cabins, could be provided at the College at Portsmouth?—Yes, by a little additional building, and by clearing out the majority of resident officials.

1043. Do you not think the accommodation would be better provided at Greenwich, where there is more room?—Yes, but the advantage of having the College at Portsmouth, where the officers studying are enabled to see all the latest improvements, both in machinery and ship-building, as well as the constant communication with their brother officers afloat, is so great that I think it would be a serious error to move the College from the dockyard, even at the expense of a little accommodation.

1044. Is there not also a very great advantage in the proximity of our gunnery establishment at Portsmouth, giving officers every facility for seeing improvements and experiments constantly taking place with guns, projectiles, &c.?—Most certainly. I inadvertently omitted to mention the "Excellent."

1045. Might not the advantages which you have enumerated be attained, to a very great degree, by separating theoretical and practical courses of instruction, establishing the one at Greenwich, the other at Portsmouth?—I think it would be unadvisable to move any part of the course from Portsmouth.

1046. *The President.* Have you any further suggestions to make to the Committee?—I should like to suggest that in teaching French, nautical technical terms should be more taught than they are at present.

(Adjourned till Thursday, March 3rd, at 2 p.m.)

3RD MARCH, 1870.

PRESENT:

Rear-Admiral SHADWELL, C.B. (*President*).
Rev. Dr. BARRY.
Rev. Dr. WOOLLEY.
Captain RICHARDS, R.N.
S. P. BUTLER, Esq.

Rear-Admiral ALFRED P. RYDER, examined.

Rear-Admiral A. P. Ryder. Mar. 3, 1870.

1047. *The President.* You formerly studied at the Royal Naval College at Portsmouth, I believe?—Yes, over three years, at different times.

1048. Of course, therefore, you had ample opportunities of observing the course of instruction pursued there?—Yes.

1049. Will you favour us with your views as to whether any and what improvements might be effected in the present arrangements for studying at the College?—I think that the subjects studied there should extend in a more practical direction. I think that a knowledge of marine surveying should be added, and there are several other subjects which, in my opinion, might be studied with great advantage, either there or (with regard to some subjects) in or near to London, where I believe the services of Lecturers could be obtained with a facility which would be quite unattainable at Portsmouth.

1050. *Dr. Barry.* Will you name, if you please, some of the other subjects?—Yes, mechanics and hydrostatics, their theory and application; the theory of gunnery, including electricity as applied to torpedoes; the theory and practice of ship-building; field fortification more extensively than it is taught at present; meteorology; chemistry (in which I think there should not merely be lectures, but an examination); modern languages, including French, Italian, Spanish, and German; drawing, photography, and international law. I think that the following subjects of those which have been already mentioned might be best taught in or near London, viz., the theory of ship-building, languages, and international law.

1051. *Dr. Woolley.* Would you include chemistry among the latter?—Yes, I would include chemistry also.

1052. *The President.* You think these last subjects should be taught in or near London?—Yes; you cannot get good first-rate Lecturers at Portsmouth.

1053. *Dr. Barry.* Would you recommend that a branch College should be established in or near London, or would your propose that lectures should be afforded under any other conditions?—I would commence by not having a branch College, but by affording officers resident in London an opportunity of attending lectures, and a course of instruction specially prepared for them, they being subjected to strict periodical examinations, in order to ascertain whether they are progressing in their studies.

1054. Would you extend those facilities to officers who have not been connected with the Royal Naval College at all?—Yes, I would.

1055. *Captain Richards.* Would you admit all naval officers of whatever rank to the lectures?—I think there might well be some preliminary examination before an inconveniently large number were admitted.

1056. Having lectures for naval officers who are students at the College is a very different thing from throwing them open to the whole service. If they were confined to students at the College they might be

given in a small room, whereas, if they were open to the whole service, there would not be sufficient accommodation for them. It would be difficult, would it not, to confine the thing within reasonable limits?—My impression is that the system of having strict examinations would prevent any inconvenient number from attending.

1057. *Dr. Barry.* What would you make depend on these examinations?—The inducement that I should like to see offered to officers to attend these lectures and to present themselves for examination would be a small increase of pay for proficiency in a certain minimum number of subjects. I should not wish to see promotion given for proficiency in the above-mentioned subjects, as I wish to see that attained on other grounds.

1058. I presume that these examinations would be examinations of qualification rather than of competition?—Quite so.

1059. *Dr. Woolley.* Would you entirely exclude the principle of classes and certificates, such as there are in steam?—I would at first; and in order to spare the feelings of officers who might have commenced their studies and have been found by the examiner to be not making any progress, I would suggest that the result of the examination should be stated to them confidentially, so that they might have an opportunity of withdrawing without their dullness being recorded against them, or any communication being made to the Admiralty on the subject. If they did not withdraw, all the circumstances to be reported.

1060. *The President.* Are you of opinion that the attendance of officers at the Royal Naval College should be entirely voluntary, as at present, or that it should be made compulsory upon all officers to pass through a course of instruction during their progress in the service?—I would at first have it voluntary, and try the effect of the inducement I have suggested above, but make the course compulsory, if necessary.

1061. *Dr. Barry.* Are we to understand these recommendations extend to all courses of study, whether in or near London, or at the Naval College at Portsmouth only?—To all courses of study for officers not actively employed.

1062. *The President.* I understand you to say that at present you would leave it voluntary?—Yes.

1063. *Dr. Woolley.* It has been suggested to this Committee that the possession of a certificate in steam should be necessary for promotion to the rank of Post Captain. Do you think that would be a desirable arrangement?—I think it would as regards steam, which I look upon as a branch like seamanship of the practical side of the profession. Instruction is already given both in the theory and practice at the College.

1064. *The President.* Inasmuch as officers under the present system go to the Naval College voluntarily, in order to obtain certain advantages, do you see any objection to their being subjected to compulsory examinations?—I can see none, provided their feelings are spared in case of failure in the way I have suggested above.

1065. We are informed that at present the only examination that is undergone by half-pay officers in the Naval College is a voluntary one in steam; and that if officers do not care about taking out a certificate, they need not go up in that subject. Do you think it desirable to have that system altered?—Yes. I think that system is very objectionable.

1066. You would compel all officers to be examined, subject to the limitation you have mentioned?—Yes.

1067. Do you think it desirable that they should also be examined in other subjects besides steam?—I think they should be examined in all the subjects in which instruction is given to them. I think that officers who pass creditable examinations in the subjects named above should have notations made against their names in the Navy List, signifying, by reference to a table on a separate page, in what subjects they have distinguished themselves.

1068. *Dr. Barry.* Would you propose a preliminary examination for entrance to the Naval College, with a view simply to ascertain whether officers entering were in a condition to profit by the course of study there?—Not at first. I think that an officer appointed there by the Admiralty, who have a knowledge of him and of his character, and to a certain extent of his acquirements, might be allowed to remain there for a short interval, say a month, previous to the first examination. The "test of progress" examination might follow at an interval of two months. Experience would soon show us how the system worked. Rear-Admiral A. P. Ryder. Mar. 3, 1870.

1069. *The President.* At what period in an officer's career do you consider he could most advantageously be admitted to the College for a course of study?—During the intervals between his active employments as Lieutenant, a Lieutenant remains in that list for about ten years as a minimum. I think that he should in that time have from two to three intervals of about a year each, during which intervals he should be encouraged to go to the Naval College to study; but it must be remembered that to insure that this can be effected the number of Lieutenants must be maintained at a considerably higher figure than the number necessary for active service. I have estimated that, allowing for about a tenth of the number at the upper end being ineffective, the list of Lieutenants should be about 50 per cent. larger than the active requirements of the service; unless such a number is maintained, it is evident that the Admiralty will not be able to give an officer sufficient opportunities for studying.

1070. You are not in favour of young officers going to the College during the period of their being Sub-Lieutenants?—On the whole, I should prefer their being at sea as Sub-Lieutenants; but if the number of Lieutenants were not maintained as I have suggested above, it might be well to have the Sub-Lieutenants for a short period at the College, if their numbers are sufficiently large to leave them unemployed for such short periods.

1071. But do you not think it would be better for the Admiralty to make arrangements to keep all the young Sub-Lieutenants at Sea?—Yes, I think I have implied that.

1072. With reference to officers going to the College for the first time as Commanders or Captains, do you not think, speaking generally, that it is too late in their career?—Yes; but, at the same time, I must observe that Commanders are occasionally promoted before they are 25 years of age, and some men at 30 are still able to acquire knowledge satisfactorily, I should be very sorry to bar a Commander at that age from entering by any stiffness in the regulations on the subject. As a rule, with few exceptions, Commanders are unemployed for about two years after their promotion, and have for the first time perhaps in their professional life an opportunity of studying.

1073. It has been suggested in the evidence that has been given before the Committee that it might be desirable not to allow Commanders to go to the College unless they went during the first three years of their being Commanders; do you concur in that view?—I should be content with the power of getting rid of any officer who at the first examination showed that it was well that he should leave the establishment. I would not bar men by any iron rule.

1074. Being well acquainted with the building of the Naval College, do you think that if the fittings of the interior were re-arranged, the accommodation in the College in so far as concerns the comfort of the inmates and the conveniences for study is susceptible of radical improvement?—Certainly, I have no doubt of it. I can see no objection to completing the quadrangle by building over the gymnasium, which would add a very considerable number of rooms. I consider the size of the present rooms amply sufficient. I have occupied one of them as a Mate, as a Lieutenant, as a

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Commander, and as a Captain. The rooms are large enough, but should be warmed in winter. If the officers of the College, with the exception of the Captain, the Professor, and the clerk are removed, large additions may be made to the accommodation. The importance of retaining the officers under instruction at a sea port seems to me to be so considerable, that I should view with great regret the entire removal of the place of study from Portsmouth. The closeness to the "Excellent" and to a dockyard, and the power of being present at the trials of new ships, appear to me to be such great advantages to naval officers, that I should be very sorry to see them relinquished.

1075. *Dr. Woolley.* Do you think that those advantages might be partly secured by separating the purely theoretical from the practical course; and having one establishment, say at Greenwich, and the other at Portsmouth?—I have already stated that certain of the subjects which I think naval officers should be invited to study, might best be taught in or near London.

1076. Would you add to that all the theoretical studies, mathematics, and the study of steam, keeping Portsmouth for practical study?—As regards the theoretical study of steam, I think that could be best pursued where the theory would be constantly illustrated by practice, which could best be done at Portsmouth. You have theory in the morning there, and you test it in the afternoon by going out in an experimental vessel, which you could not do as satisfactorily in or near London.

1077. *The President.* In order to introduce a greater uniformity in the system pursued at the College, do you think it would work well if the Admiralty were to allow Lieutenants to be attached to the "Excellent" for the purpose of study at the College, without obliging them to qualify as gunnery officers?—Yes, I do, but I think that their stay at the College should not be longer than a year at any one time.

1078. Are you prepared to suggest any practical mode by which young officers might be encouraged to acquire a knowledge of French and other foreign languages?—I believe that as a general rule, with very few exceptions, a language is best learned in the country where it is spoken. I would therefore encourage young officers to go to foreign countries in order to acquire the languages I have referred to above; but I think they should be required to present themselves periodically for examination in order to insure the privilege not being abused.

1079. And would you therefore be in favour of the Admiralty attaching these officers nominally to a ship and allowing that to count as harbour service, keeping them on full pay during the period they were abroad, subject of course to regulations to prevent the indulgence from being abused?—I should like to see the experiment tried, as I consider that the acquisition of modern languages, but most particularly French, is of great importance.

1080. Do you think it would be desirable that foreign languages should be included in the course of instruction in the College, and that it should be taught in a superior manner by competent masters?—If competent masters were appointed, I think that the study of languages might be well carried out at Portsmouth, that is to say, the study of the grammar, &c.; but probably the most competent masters would be found in or near London, and the expense of engaging their services at Portsmouth would perhaps lead to men, who were not the most efficient, being appointed. The useful circular which created a class of Officer Interpreters is almost if not entirely inoperative, because of the restrictions it contains.

1081. In case a young Sub-Lieutenant, on passing his examination, exhibited very superior mathematical ability, do you think it would be advantageous to the service, if he were permitted and encouraged by the Admiralty, to go to the University of Cambridge for a certain number of terms?—It might be in rare and exceptional cases. I think that a Lieutenant similarly qualified might well after three years active employment at the sea, spend his first year at Cambridge if they would admit him; but I would not send Sub-Lieutenants.

1082. *Dr. Woolley.* Would one year be enough, do you think?—One year at a time. I attach so much importance to his sea work, that I would not like to spare him from the sea for a longer period, for fear of losing his services altogether. Temptations would be offered to him to remain to benefit science and himself. I wish to retain him, to use your own words, for the "advantage of the service."

1083. *The President.* Do you not think it would be very beneficial if a small observatory were attached to the College at Portsmouth for the instruction of officers?—Certainly.

1084. *Captain Richards.* Do you think it would be of advantage if a properly qualified officer were attached to the College to instruct officers in practical surveying, in the drawing and construction of charts, in the use of nautical and observatory instruments, and of so much of the science of magnetism as would enable them to understand the cause and effect of iron on a ship's compass?—Certainly. I attach the greatest importance to teaching *all* executive officers a knowledge of marine surveying, for I believe that a fair surveyor will probably be a good pilot and navigator; and as under the present system the Captain is to *direct* the Navigating Officer, the latter *having charge of the navigation of the ship*, it is most important that the Captain should himself be a good pilot and navigator. With reference to magnetism, I know that the extraordinary mistakes that are made, even by experienced officers, in regard to the simple question of applying the deviation the right way or the wrong way, are almost beyond belief. All young officers should be carefully instructed in this matter.

1085. In the event of the navigating class being done away with, would you think it desirable that the Lieutenant appointed to assist the Captain in the navigation of the ship should be obliged to pass an examination in the above subjects before receiving such an appointment, and that he should receive additional pay for such service?—I am decidedly of opinion that Her Majesty's ships will always be most safely navigated by a separate and distinct class of navigating officers, under the direction of the Captain, as is the case at present; but if any change is made, which I most earnestly deprecate, then I think that the Lieutenant appointed to assist the Captain should undoubtedly be obliged to pass an examination in the subjects referred to, and should receive additional pay for such services.

1086. *The President.* If this change of system should ever be adopted, do you think there would be any practical difficulty experienced in inducing young Lieutenants to come forward to qualify for those duties?—No. I think that young Lieutenants will volunteer for anything that might lead to their promotion or obtain them credit with their superior officers.

1087. *Dr. Woolley.* Do you not think that all Naval Instructors ought to be able to do something in practical surveying and also in magnetism to some extent?—Certainly: and in the ships which I have commanded I have instituted a class of practical surveying which the Naval Instructor attended and in which he assisted. A fairly useful marine survey may be carried out without the aid of a theodolite, but of course it would be well if a theodolite were supplied to each ship where there is a Naval Instructor.

1088. Do you think that any course of instruction at the Naval College can be considered at all complete without systematic instruction in the use of instruments such as the theodolite?—I think that instruction in marine surveying at the College should undoubtedly include the use of the theodolite.

1089. *Dr. Barry.* On the average, how many hours a week do you think young officers have for study under a Naval Instructor during active service?—I

as in the Channel Fleet ten months ago, and each aptain was called upon to report what had been the verage number of hours during which the subordiate officers of his ship had been employed in study er week during the previous six months, and the reults were various: the maximum was eight hours, I ink, and the minimum two hours

1090. Would the minimum be in the ship in which here was no Naval Instructor?—No; the minimum as in a ship were there was a Naval Instructor. his was rectified immediately by order from the ommander-in-Chief.

1091. Was any any average fixed by those orders? am pretty certain that the average was fixed, but I annot remember the amount exactly. I do not ink, however, that it exceeded eight or ten hours.

1092. In your opinion, are any fresh inducements equired to make the young officers really take the illest advantage of their time under Naval Instrucors?—I think there are; and my suggestion is, that lidshipmen should pass for Sub-Lieutenants, at about 9 instead of for Lieutenants. At present they pass r Lieutenants at about the age of 19, and they are escribed in their passing certificates as competent to ake charge of any of Her Majesty's ships under all rcumstances; once having received a certificate of his description, they are disinclined for further study, nd there is no sufficient inducement for them to study rything after that. The only inducement that I am ware of is, that a Sub-Lieutenant who obtains the ighest grade of certificate in seamanship, navigation, nd gunnery, and obtains a very large number in avigation (925, I think, out of 1,000), receives prompt romotion; those who fail to obtain these high numers, but have obtained the highest grade of certificates i each subject, are promoted after no long delay, but here is no inducement to the large majority of subrdinate officers who despair of obtaining these highest rtificates to work in order to improve themselves, as ey would do if they passed for Sub-Lieutenants, and heir promotion to the rank of Lieutenant depended pon their exertions during the interval, and upon heir acquiring a good knowledge of marine surveying, nd other subjects which their Lordships might be leased to specify. They would then have, I think, st the inducements to improve themselves which re wanted now. As an additional inducement to lidshipmen to improve themselves, I would suggest s follows:—that the Sub-Lieutenants' promotion to ieutenant should be by batches half-yearly, and eniority in the batch should depend upon the value f the classes of certificates obtained in seamanship, unnery, and navigation, giving to a first class in eamanship the highest, and a very high proportionate alue. I think, also, that, among other inducements, here should be in each Quarterly Naval List a list of ll the Lieutenants who have been promoted from Subieutenant during the previous quarter, and that the lasses of their certificates should be placed opposite o their names; that would occupy only one page; t would encourage the younger officers to work hard, nd would act as a check on any abuse of patronage. At present, if a Sub-Lieutenant passes his final xamination in Navigation, and is promoted in the ame quarter, no record of the classes of his certificate ppears in the Navy List. When I suggested to heir Lordships the record in the Navy List of the lasses of certificates, it was certainly presumed that he list would be complete and exact.

1093. *Dr. Woolley.* What kind of examination would you institute for Lieutenants?—I consider it a open question at present whether thre should be n examination for the rank of Lieutenant, or whether romotion to that rank should depend upon certifiates from the Captains under whom the young Subieutenants are serving. If adopting the plan of making the promotion depend upon the certificates of the Captain did not answer, I would institute examinations for the rank of Lieutenant in addition to those for Sub-Lieutenant.

1094. *The President.* Examinations in what subjects?—Seamanship, gunnery, navigation, marine surveying, French, a knowledge of the Queen's regulations, and Admiralty instructions, the Naval Discipline Act, signals, and naval tactics. Rear-Admiral A. P. Ryder. Mar. 3, 1870.

1095. *Dr. Barry.* I believe there are now certain examinations called intermediate examinations before passing for Sub-Lieutenant; would you suggest any change in the system under which those examinations are conducted?—Those examinations are often now conducted by the Naval Instructor who has taught the officer. Such examinations are, I think, most objectionable; in my opinion, they should always, when possible, be conducted by the Naval Instructor of another ship, probably of the flag ship.

1096. *Captain Richards.* Would you think it desirable that the College should be appropriated entirely to the study of officers above the rank of Sub-Lieutenants, and that Sub-Lieutenants should pursue their studies either on board the "Excellent," or some ship attached to the "Excellent" for the purpose?—Certainly, if it was necessary, in order to make room for unemployed officers of higher rank, who would otherwise be kept out of the College, otherwise I would retain them unless it is found prejudicial to them, as to which I can express no opinion from personal experience. There ought, in my opinion, to be in addition to the intermediate examination of individual sub-officers an annual examination of the subordinate officers by the Naval Instructor of the senior officer's ship, at the annual inspection, and also an examination on paying off. I believe that these two examinations, being *ab extra*, will be the real and only safeguards of the progressive improvement of the young officers. The numbers earned should be cumulative and tell on the final place in the batch of Lieutenants.

1097. *The President.* Do you think it would be advantageous if gentlemen who are qualifying for naval instructors, after passing through the course of the College, were to be attached to the "Britannia" for a short period in order that they might obtain an insight into the system of tuition pursued in the Navy?—I think that all Naval Instructors should be taught how to teach, in which qualification, as a general rule, they have had no experience whatever before they join a sea-going ship, and I have no doubt that the small progress made by the subordinate officers in many of the ships, is owing to this ignorance of the art of teaching and examining on the part of the Naval Instructors.

1098. You probably would be of opinion that having an opportunity of acquiring some insight into the peculiarities of ship life by a short visit on board the "Britannia," would subsequently be of use to them when they joined sea-going ships?—Certainly; but the visit should be long enough to teach them how to teach.

1099. *Dr. Woolley.* Do you think that in ships that do not carry a Naval Instructor, any advantage might be gained by placing the subordinate officers under the superintendence of a duly qualified Lieutenant, who should direct them in their studies?—Certainly. At present the Navigating Lieutenant in such ships is allowed to instruct the officers, and is paid the same fee as a Naval Instructor would receive, but he is at present very rarely qualified to do more than teach them the practical use of the sextant and the means of solving a few of the simple problems in navigation. This will soon be changed by the superior instruction now given to young navigating officers.

1100. *The President.* And this duty is not compulsory upon them?—No, and it is sometimes declined by them, in which case the subordinate officers are left without instruction, but the inducements to a Lieutenant to conduct the instruction of the subordinate officers must be larger than that which has hitherto been offered to Navigating Officers, otherwise they will probably endeavour to avoid the duty.

1101. *Dr. Woolley.* Are you satisfied with the nature of the examination for Lieutenant as it now exists,

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and with the subjects and scope of the examination? —The examination for Lieutenants is now conducted at the age of 19. I do not believe that officers in the Navy can at that age have acquired that knowledge of many subjects which I think they ought to possess. I have spoken above of the examination which I think a Sub-Lieutenant should be put through in order to enable him to become a Lieutenant, and that would be far in advance of the present examination.

1102. Do you think there would be any advantage in introducing into the College examination for Lieutenant those subjects which are taught in the "Britannia" or training ship and sea-going ship, such as geometry and algebra?—Yes, I think that in whatever subjects a subordinate officer is instructed, either in the "Britannia," or the sea-going training ship, or at sea he should be examined in when passing for a higher rank, otherwise he will assuredly forget them.

1103. *Mr. Butler.* An objection is felt by some people to keeping an examination in book-work hanging over the head of a Sub-Lieutenant for three years; even if that were obviated would you wish to examine for seamanship at the end of the Sub-Lieutenant's time instead of at the beginning?—I think that a change has come over our service, and that lads from 16 to 19 learn much less seamanship than they used to do. For this reason I should have no objection to officers who have passed an examination at 19 for the rank of Sub-Lieutenant, in certain branches of seamanship, undergoing an examination of a more advanced description subsequently, say at 21 or 22, for the rank of Lieutenant.

1104. Are you of opinion that the present certificate, which is given to a Sub-Lieutenant that he is able to keep watch in any of Her Majesty's ships, is a reality or a mockery?—I have, in a former answer, said that it is deceptive: I think that the certificate is deceptive, and that a great deal of experience has to be added to what is often merely book knowledge, which the examiners are obliged, under present regulations, to be satisfied with. No officer should, as a general rule, be eligible for the rank of Lieutenant, who has not already, as officer of the watch, conducted various evolutions.

1105. By the new scheme connected with naval retirement, the number of Lieutenants is to be 600, would that number, do you think, allow of a large portion studying at any one time?—I took the last Navy List and found that out of 780 Lieutenants on the 1st January, 1870, about 500 Lieutenants were employed. There are about one-tenth of the whole number of Lieutenants who may be considered more or less ineffective at the upper end of the list; it is evident therefore that if you allow for officers having one year of study after three years of active employment, you would require about 750 Lieutenants to provide for 500 Lieutenants actively employed, therefore, of course it is not at all sufficient, assuming that nearly all the officers who are unemployed, avail themselves of the privileges offered to them. 600 Lieutenants, therefore, would not be sufficient unless the number of ships afloat are reduced.

1106. If the same number of Lieutenants (500) were to be employed out of a complement of 600 Lieutenants, would there be any opportunity for study on the part of any Lieutenants at the College?—If the ineffectives are removed, there would be an opportunity afforded to a few Lieutenants, but not sufficient, in my opinion.

1107. With regard to the Commanders, the complement is 200, and there are now 162 employed; that would leave but a very few Commanders available for study; does that not appear to be an argument for giving the education, if you possibly can, at an earlier age?—I would rather hope that the result of this inquiry will lead to a larger number of Commanders and Lieutenants being maintained than the scheme of retirement names.

1108. But must there not be a proportion if the active list is healthy between the upper ranks and the lower ranks?—Of course, if there is a disproportion between the upper ranks and those immediately below them, the flow of promotion will be affected: but in this case, as in others, it is a balance of advantages. The great advantage of giving officers a reasonable time for study on shore in the intervals between their active employments largely outweighs, in my opinion, the disadvantage of slightly slacking the stream of promotion by swelling the lists, and also that of a slight increase in the estimates.

1109. Will you explain, if you please, your reasons for stating just now that seamanship seems to you to be less well taught between the ages of 16 and 19 than it used to be?—Ships are less under sail. I have known annual inspections of ships take place without sail being made, or any test applied of the condition of the ship as to smartness aloft; these large, long ships rarely if ever enter or leave harbour under sail. All the manœuvres which had to be practised to get ships into and out of harbour when they had only sails are now lost sight of altogether, or are but rarely practised. The Channel Fleet cruizes under sail with steam kept ready for instant use. This is a most necessary precaution, but the effect on work aloft is obvious, as it is also used to keep station; and sails, become to a great extent an auxiliary, especially in slow sailing ships.

1110. So that complete instruction in seamanship requires now a longer time than it did before?—Yes.

1111. And that leaves a shorter time for other study during the earlier part of an officer's career?—Yes.

1112. Can you suggest any means by which that difficulty might be met, and more scientific study given during those years?—I have suggested already that various inducements should be offered to the young officers to avail themselves of every opportunity that is offered to them to improve themselves. If the right style of person is selected for Naval Instructor, and if he is properly paid, I believe that the young officers, during the time when they are not employed on deck or in boats, or on leave, can acquire to a much greater extent than hitherto many of the branches of scientific knowledge which we should like them to attain.

1113. Are you satisfied with the present Naval Instructors as a class?—I had, when I was Private Secretary to the Duke of Somerset, to regulate the appointment and the entries of Naval Instructors; I speak, therefore, from some knowledge and experience of the class; those who have served with me were officers of whom I can speak in the highest terms. I know, however, that there have been very inefficient officers, but I believe that the whole class will be raised very much when Captains are induced to take a larger interest in the progress of the young officers in their studies. Naval Instructors require encouragement, like other men. Up to the present time, a Naval Instructor's work was hardly ever measured at all, except by himself. If a ship paid off, and the subordinate officers had been very much neglected during the commission, it generally escaped notice. If the Naval Instructor were appointed to another ship, he might act as he did before. The sufferers were the young officers who were distributed into other ships, having only been partially instructed in their previous ship.

1114. *Dr. Woolley.* Do you think it would tend to increase the respect with which a Naval Instructor is treated if he were to have a proper uniform and wear it like any other Naval Officer?—Naval Instructors themselves, or, at all events, many of them, prefer wearing plain clothes instead of a uniform; but I see no objection whatever to a Naval Instructor having a suitable uniform.

1115. *Mr. Butler.* Do you think that the duties on board ship could be arranged in such a manner as to give a Midshipman more time for study than he now has, without sacrificing anything of greater value?—No, I think not; but I know by the experience to

hich I have referred above, that a great deal of time hat might be used for the purposes of study is often asted. There is a great want in many ships of a ood school-room. Young officers have often to re-nquish their studies on the main deck, because the lace is required for some exercise, or for some pur-ose or other which would interfere with their studies. hose Captains who allow the young officers to study n their fore cabins (a practice which is not obliga-ory), confer upon the sub-officers a great benefit n them, which is appreciated.

1116. Does the Admiralty know officially, on a hip being paid off, whether the Midshipmen on oard that ship have been well taught or not?—At resent, as I am informed, their sources of informa-ion are as follows:—There is a six-monthly examina-ion of the subordinate officers, conducted, as far as avigation and mathematics are concerned, by the Naval Instructor, who attaches what number he leases opposite to the name of each subordinate ficer. I never, in my experience, knew of any otice being taken of this return at the Admiralty, ut, of course, my experience is limited. There is one ther source of information, but only as regards those subordinate officers who have passed their examinations for Lieutenant, or their intermediate examinations on board other ships, which lets occasionally a little daylight into the subject, but the whole subject has been grievously neglected.

Rear-Admiral A. P. Ryder.

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1117. Do the reports from the Royal Naval College, of the examination on passing for Lieutenant, distinguish between the different ships?—I have no doubt they do; but I am not aware. They certainly ought to do so. The whole subject requires most careful consideration, and fresh instructions.

1118. There would be no difficulty, would there, in obtaining from the Royal Naval College such reports, or the Admiralty taking notice of those reports, if so disposed?—Not the slightest; and it would have, in my opinion, an immediate and a very beneficial effect on the instruction of the subordinate officers; for as soon as Captains and Naval Instructors were aware of the above changes, the former would, as an universal rule, take as much pride and interest in the attainments and progress of their midshipmen as they now do in the order, discipline, and efficiency of their ships.

(Adjourned to Tuesday, the 8th March, at two o'clock).

8TH MARCH, 1870.

PRESENT:

REAR-ADMIRAL SHADWELL, C.B. (*President*).
REV. DR. WOOLLEY.
CAPTAIN RICHARDS, R.N.
S. P. BUTLER, ESQ.

CAPTAIN EDWARD GEORGE HORE, R.N., Examined.

1119. *The President.* You are Naval Attaché to he Embassy in Paris?—Yes.

1120. Your position as Attaché to the Embassy as, I presume, given you an opportunity of becoming horoughly acquainted with the French naval system. Will you be good enough to inform the Committee as o the practice that is pursued in the French navy ith regard to the instruction and education of fficers?—In the French navy all officers enter by ublic competition; a Committee visits the principal owns in France inland, as well as the ports, and andidates present themselves to them for examina-ion; the lowest age is 14, and the limit is 17; hey are examined in subjects that are taught n the Lyceums and Colleges in France, also in English, for which a rather high co-efficient is given, nd a certain knowledge of which is necessary before hey can enter the naval training ship, the "Borda," at Brest, which they do for two years, that eing a stationary training ship; from the stationary raining ship they go into a ship of the line called he "Jean Bart," and that vessel goes for a year broad, and goes round the world, sometimes by the Cape of Good Hope, and sometimes by Cape Horn, visiting all the principal ports. At the expiration of the year, an examination takes place in seamanship nd other matters. They then become aspirants of the first class, and after that there is no further ex-amination, and no further education is either insisted on or given voluntarily. There are, therefore, three years of actual instruction given, two in the stationary ship, and one year in the training sea-going ship. I should say, as a rule, that I think they go with more knowledge into the first training ship than our young gentlemen do, because they go there older. I think, also, that mathematics and other kindred subjects are taught better in the public schools of France than they are in this country.

1121. *Mr. Butler.* Is there much competition?—Not very great. I should think that if there are 50 or 100 appointments, there would most likely be about three to one applicants. The naval service is not so much sought after now in France as it used to be, and that has been more observable since the introduction of the competitive system.

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1122. *The President.* Is the introduction of the competitive system a recent thing in France?—No. They can enter from l'Ecole Polytechnique, where there is a very high order of instruction given; and then they do not go into the navy till they are 19 years of age. I think it is about twenty years since the competitive system was introduced; formerly they were all nominations; in the eyes of naval officers the system has not improved the class of men who enter. They all say that.

1123. *Mr. Butler.* Do I understand you to say that if they pass l'Ecole Polytechnique, they go through the same course of training?—I will not be positive how that may be; they do not go through the first training ship, but they go direct into the "Jean Bart," to get their practical knowledge.

1124. But you think, or feel sure, that they escape the two years in the other ship?—Yes.

1125. *The President.* In point of fact their passing through l'Ecole Navale at Brest, on board the training ship, is not absolutely necessary for admission into the service?—It is, except as regards those who come from l'Ecole Polytechnique, but there are not many who come from there.

1126. Can you inform us in what way the navigating duties are administered in the French Navy?—The Captain is answerable for the navigation, but he appoints an officer, called an Officier des Montres, who winds up the chronometers, and assists the Captain in navigation, but the Captain has the power of appointing whom he likes.

1127. The Captain, in point of fact, makes his own selection?—Yes.

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1128. *Mr. Butler.* Is there any additional pay?—No; he escapes other duties; they divide the duties much more distinctly than we do; for instance, there is an "Officier de Pont;" he is what with us the First Lieutenant used to be. The Officier des Montres does not share the responsibility of the Captain, who is solely responsible; he is the Captain's aide; that is all.

1129. Are French Naval Officers in general good linguists?—The French, in general, are not very good linguists, I think, because French is so universally spoken, that they will not take the trouble to learn other languages; there has been, however, a great increase in the knowledge of the English language within the last 20 years.

1130. Do you mean that to apply to the Navy, or to France generally?—All over the country.

1131. *The President.* Under the French system, have officers, after they have attained the rank of Lieutenant, much leisure time, or much time unemployed on shore, which they could devote to self-improvement?—No; there is a very short time during which a Lieutenant is actually unemployed. If he is not employed afloat, he is attached to a port, and they are obliged to live at the ports, and a good many are attached to the Dockyards, and to various services of reserve, but they do not get much leisure time or much real freedom.

1132. The fact of their having specific duties to perform does not leave them masters altogether of their own time?—No.

1133. As a rule, do you consider that the education of French naval officers is highly scientific?—I think they enter the Navy with a more thorough knowledge of mathematics than our officers do as a rule.

1134. *Mr. Butler.* Do you mean that their technical education is deeper than ours, or do you speak with reference to their general education?—Their general education. I do not think that their technical education is so good, but I think the theoretical part is.

1135. *Dr. Woolley.* You mean by their technical education, their professional knowledge as seamen?—Yes.

1136. *Mr. Butler.* Do you think that their mathematical knowledge is deeper than it is with us?—Yes, I should think they have more general education than we have, but their technical education I am not so sure about.

1137. *The President.* What is the nature of the examination which candidates undergo with reference to their first admission into the service?—It is divided into two parts: there is the "partie littéraire," and the "partie scientifique." The first consists of written examinations in French and English composition; then there is oral examination in the French language, dictation, explanation of French authors chosen for the third class. Then there is translation of Latin for the fourth class; general history (programmes de la classe de troisième et des classes précédentes). Then there is geography, programmes of the third class, and the preceding class. The English language, pronunciation, orthography, grammar, translation, and conversation. Then in the partie scientifique there is numerical calculation of plane trigonometry. Then there is "Tracé graphique avec données numériques et à échelles determinées d'une des questions de géométrie descriptive explicitement contenues dans le programme de l'examen oral." Those are all written. Then there is an oral examination in arithmetic, algebra, geometry, trigonometry, and descriptive geometry; and candidates also present proofs of the descriptive geometry they have done during the year; besides this there is drawing from nature.

1138. Is an officer's promotion in the Service after he has entered it dependent to any considerable extent on his proficiency in the examinations in the training-ship?—Hardly; many years elapse before they get promotion; they are much later than we are. In order to be promoted they must be on what is called a Table d'advancement. Then there is a Committee to select, and they give the Minister three names for every vacancy, and he chooses one.

1139. *Captain Richards.* What is the last examination that a French naval officer passes?—On leaving the sea-going training-ship there is none after that.

1140. That is, there is none after three years?—No.

1141. *Dr. Woolley.* Upon that examination, combined with certain co-efficients, a person's position in the Service depends?—Unless he passes a certain qualifying examination he would not be allowed to be an aspirant of the first class.

1142. *Mr. Butler.* Does the final examination include mathematics as well as seamanship?—Yes; they have instructors on board; of course they have navigation principally, which is mathematics in a certain sense.

1143. Then the age at which a French naval officer would pass his last naval examination would be 18?—About 19, I think, because they go in later than we do.

1144. Have you formed any opinion as to the relative qualifications and as to the relative education of French and English naval officers as regards the ranks of Lieutenant, Commander, and Captain; should you say that the French have an advantage over us?—I think they have a greater amount of general education than we have. As they enter later, they have been more thoroughly taught, I think.

1145. You are acquainted with the system under which our nautical surveys are carried out by naval officers. Will you have the goodness to explain to us what course is followed in that respect by the French?—In addition to the naval officers specially employed on surveying duties, they have a corps of "Ingenieurs Hydrographes" who are more especially occupied with the coast surveys; a Vice-Admiral who is resident at Paris is at the head of the "Comité Hydrographique."

1146. *The President.* Do you think there are any points as to which we might improve our system of education in the British Navy by borrowing ideas from the French?—I do not think you can borrow from them, their system being so essentially different. You cannot apply the same rules to the English as you can to the French.

1147. With regard to the general system of education of young gentlemen in France, do they attach so much importance as we do to the study of classical languages?—No. I think they go more into the exact sciences, as mathematics, but Latin is very well taught there, and I think they pay more attention to history than we do.

1148. *Mr. Butler.* Is it found that a large number of students have a distaste for the exact sciences?—No, I think not; the French mind is very logical.

1149. *Captain Richards.* Do you know whether magnetism, as affecting ships compasses, forms part of the study of a French naval officer?—No.

1150. Then how is the safety of navigating large iron ships provided for?—They swing their ships in the same way as we do for deviation, but I do not think there is anything peculiar in what they do, or that they do any more than what is done by us.

1151. I wish to ascertain whether they go as far as we do or not?—I think they do; in fact, having been on board some of their ships when they have been swinging them, I would say that they do it just in the same way as we do; there is a stationary compass on shore, and signals and buoys; the system is very much the same as ours. I suppose that in principle it is quite the same.

1152. Do you know whether they correct their compasses as we do, or by whom that duty is performed?—It is done by the officers of the steam reserve; they swing the vessels.

1153. Then there is some officer specially appointed for that purpose?—I daresay there is an officer who is particularly employed for that purpose, but I do

not think that there is any special appointment for it. I think it comes under the duties of the Director of the Reserve. Before a ship is put into commission her compasses are tried; they have very few iron ships.

1154. *The President.* Do you know how they correct their compasses?—They correct them by magnets occasionally, but I believe not as a general rule. There are magnets placed in some of the ships.

1155. *Captain Richards.* Have they any officers similar to the head of our Magnetic Department?—I think not.

1156. *Dr. Woolley.* They all go through a course of magnetism, do they not?—Yes.

1157. *The President.* Can you inform the Committee whether in the training ship nautical surveying is systematically taught?—I cannot tell you, but I should think so; I think that would come under the head of "Géometrie descriptive;" they have an officer specially charged with the duty of surveying the coast, but I am not quite sure whether it is taught generally or not; I suppose, however, that the elements are taught at any rate.

1158. Have you any suggestions to make to the Committee as to how in your opinion the knowledge of our officers might be practically improved in French and other foreign languages?—A foreign language is not learnt in a few months, as some people fancy it may be; if it is not learnt young, I do not see how a young man could ever learn it properly, without visiting the country in which the language is spoken.

1159. Do you think it would be advantageous to the service if the Admiralty were to offer some direct assistance and encouragement to officers to go abroad for the purpose of learning foreign languages; for instance, by placing them on full pay, and allowing them to travel, introducing proper safeguards to insure their making proper use of their time?—Assuming it to be possible to insure that, I think it would be advantageous to the service. In the artillery they send six or eight officers abroad every year, not for the purpose of learning languages, but merely for the purpose of visiting and seeing what is going on in foreign services; they go accredited to the different countries to which they are sent; of course they can then profit by learning the language of the country, if they like, but it is a long business to learn a foreign language; to my knowledge many Naval officers go over to France, and reside there, for the purpose of acquiring a competent knowledge of the French language.

1160. *Mr. Butler.* Officers of what rank would those be chiefly?—Lieutenants and Commanders, and I have known Captains do so as well.

1161. *The President.* Have you any further observations to make on the subject of the naval education of our officers?—No.

1162. You appear to attribute the higher knowledge of French officers in educational matters to their going to the training-ships at a later age than ours do. Do you think it would be advantageous if we were to extend our limit of age?—No; I am not sure that it would be advantageous; for what you gain in one way you might perhaps lose in another. I think it is questionable whether a very deep scientific education is necessary; I think it should be more practical; I have heard some of the old officers in the French Navy (Admiral's particularly) say they prefer our system of the students commencing younger, because they get more actual practical instruction.

1163. *Mr. Butler.* The Admirals to whom you refer, of course, entered under the old system?—Yes.

1164. *The President.* But still they were gentlemen of great experience?—Yes.

1165. *Dr. Woolley.* The present system dates from 1832 and 1833, does it not, in the reign of Louis Philippe?—Yes.

1166. *Mr. Butler.* You have spoken of officers appointed directed from l'Ecole Polytechnique; do they form at all a distinct corps in the French navy?—No; when they join the navy, they go into the mass of the corps.

1167. They are not like our Royal Engineers?—No, they go into the regular line of the navy.

1168. Have they a separate branch in the French navy at all corresponding to our own Royal Engineers in the army?—They have a "Corps du Genie Maritimes;" they are ship-builders or constructors.

1169. *The President.* Are they naval officers?—They are civilians, but these officers are sent afloat in the "Jean Bart." There are three or four young gentlemen always sent out to pick up a knowledge not only how to build a ship, but of what a ship is.

1170. But they are not naval officers in the strict sense of the term?—No.

1171. *Mr. Butler.* That is, they are not executive officers?—No; they go to sea before they get promotion in the junior rank.

1172. *The President.* Are you aware whether French naval officers receive any instruction in the theory of naval architecture?—No, not as a rule.

1173. Do they receive in the training-ships any instruction in international and naval law?—No, I think not.

1174. *Mr. Butler.* The Ingénieurs Maritimes are a distinct class from those who conduct the coast surveys, are they not?—There are Ingénieurs hydrographes and Ingénieurs maritimes; the Ingénieurs maritimes are constructors; they are engine builders as well as ship builders, and they are employed in the dockyards and different naval establishments.

1175. Do the French construct their own steam engines?—Some; but they do not do that so much now as they did formerly, because now a large number of contractors have grown up. There is, however, one Government establishment for the construction of machinery at Indret.

1176. *Dr. Woolley.* They had a very large steam engine at the Exhibition, had they not?—Yes, that was constructed at Indret.

1177. *The President.* They get their engines usually constructed by different manufacturers, do they not?—Yes.

1178. And repair them afterwards themselves?—Yes; but they make their own cables. They supply a great deal more than we do.

1179. In point of fact, the French Government largely manufacture on their own account?—Yes.

1180. *Dr. Woolley.* The engines built for the French Government by private firms are built from plans furnished by M. Dupuy de Lôme, are they not?—They are.

1181. *Mr Butler.* Was he in the Ingénieurs Maritimes?—Yes, he has now left the French Admiralty, and is a Deputy.

1182 Who succeeded him?—M. Sabattier.

1183. Does he still hold rank?—Yes; he is Inspector-General, but he is not employed by the Government now.

1184. Are there gradations of rank?—Yes, there are several classes.

1185. In point of fact they correspond to our dockyard officers?—Yes.

1186. Is it a similar establishment under the orders of the French Admiralty?—Yes, but they take corresponding rank with other officers; for instance, those in the highest class rank with Rear-Admirals, and so on.

1187. And are the ship-building establishments officered from that class?—Yes.

1188. Do you think that their system furnishes a better preparatory education for the naval service than our general English education does?—It is difficult to compare the two. I do not see why it should. I am not very well informed upon the subject, but I fancy that education in England is very variable. In France there is a general scheme, which is followed in Paris, Marseilles, Bordeaux; in fact wherever you go you find the same thing; whereas in this country one hardly knows how people do get educated. It is

Captain E. G. Hore, R.N.

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very difficult to make a comparison; the fact, I believe, is that we have no system, and they have too much.

1189. Do you think that the navigation of French ships suffers frem the want of a separate navigating class?—No, I think not.

1190. Have the French anything corresponding to our flying squadron?—No, nothing.

1191. Have they many ships on foreign service?—They have very nearly the same number as we have; there is very little difference; they have what they call an escadre d'évolution.

1192. Corresponding with our channel squadron?—Yes. Then they have another small squadron of ironclads on the west coast.

1193. Are the French naval officers instructed systematically in field fortification?—No, but they are instructed in artillery and in firing small arms; they go to Chalons and practice there; they have a torpedo school.

1194. Where is it?—At the entrance of Charente, near the Lakes, at a little island called Bayardville, but they are not doing much with it.

1195. Is chemistry a subject which is systemically taught?—No. There are lectures given in it on the Borda, but, I think, no examinations.

1196. How are the officers selected for the torpedo experiments?—At present that is in its infancy. I think officers are selected who have shown some anxiety or desire to assist. There is a committee, of which an Admiral is the chief, and there are officers of marine artillery and officers of the navy, and the experiments are made under their direction.

1197. But it is exclusively a marine board?—Yes.

1198. Is there any opportunity for French officers of the rank of Lieutenant and upwards pursuing advanced studies at the public expense?—No.

1199. Not on shore?—No; there is nothing to compare to our Naval College.

1200. *Dr. Woolley.* Have you a class corresponding to engineers in the English Navy?—They do not hold so good a position as our engineers do; they are not the class of men; they are much more like the leading stokers who have become engineers since the Crimean War.

1201. *The President.* They are practical working men?—Yes.

1202. *Dr. Woolley.* They have had no education beyond that of a workman?—No; but a very good workman.

1203. Are those workmen of the class of operatives in the French Navy much better educated than our workmen?—Yes, but they do not hold the position that our engineers do.

1204. *The President.* With whom do they mess?—By themselves.

Captain HENRY F. NICHOLSON, R.N., examined.

Captain H. F. Nicholson, R.N.

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1205. *The President.* You are at present a student in the Royal Naval College?—Yes.

1206. Is this the first occasion on which you have been at the College for the purpose of study?—Yes.

1207. How long have you been there?—I have been there since the 20th of January, about six weeks.

1208. Have you any information to give us as to the instruction that is pursued at the College at present. In your opinion, is it sufficient, or might it be improved, in any respects?—That is rather a large question, and it embraces a good many points; no doubt the present system is not perfect. The great change that I think is required above all others is to do away with one of the steam certificates. I take steam to be the most important part of the College course as at present authorized, and I think that the great drawback is, that before commencing even a practical course of steam an officer has to work up a certain amount of mathematics, and the result is that old officers who for years and years have not looked at a book come to the College, and until they can work up sufficiently to enable them to do quadratic equations and mensuration, and I believe plane trigonometry, they cannot commence their study of practical steam, and therefore they necessarily take a very long time before they can commence that study. I very much doubt whether the slight amount of mathematical knowledge that they acquire does them any good afterwards. I think there ought to be simply a class for a practical course of steam, and that officers should be instructed in all the most recent improvements, and that they should see everything that is going on without being bothered about mathematics; another class, I think, ought to have a high theoretical knowledge of steam. As to mathematics, I do not think that the small amount of knowledge, which some officers acquire with great difficulty, is of much practical use to them.

1209. I understand you to be of opinion that there should be two courses, one of which should be entirely practical?—Yes.

1210. Giving officers a competent knowledge of all the recent improvements which have taken place in the construction of engines and so on; and I think you say there should be another class, embracing theory, for those who have a competent knowledge of mathematics?—Yes; many officers go to the College for more than a year, and take second or third-class certificates in steam.

1211. Supposing the instruction in steam were arranged on the basis you suggest, how long do you think it would take an officer at the College to acquire competent knowledge from a good practical course?—I should think three months.

1212. And I presume that, supposing an officer went to the College reasonably well grounded in preliminary mathematical knowledge, a course of theoretical steam might be gone through in about the same period?—I think that very few officers in the service are sufficiently well grounded to enable them to get a good theoretical knowledge of steam in less than from six to nine months. I think that very few certificates have been taken out under that time, although a great number of hard-working officers have been there.

1213. The Committee understand that, at present, there are no examinations held at the College except in steam?—There are not.

1214. Do you think it would be advantageous to the service if certificates were granted on other subjects besides steam, as for instance, in nautical astronomy and general mathematics?—Yes. I think that every subject that is considered worth being studied at the College ought to be certified to.

1215. Since officers go to the College quite voluntarily in order to avail themselves of the course of study that is pursued there, do you see any any objection to obliging them to submit themselves to examination, making them, in fact, compulsory examinations?—I think it would prevent officers joining the College. I have heard that opinion expressed on all sides. I know that it is the general opinion of the service, and I myself consider that such would be the result. I think that officers would not care to subject themselves to the possible mortification of failing in an examination.

1216. Are there at present any Lieutenants on half-pay at the College?—Only one navigating Lieutenant.

1217. The half-pay officers who are there now are

chiefly Captains and Commanders, are they not?—Yes.

1218. *Mr. Butler.* Do many Captains take out a certificate in steam?—The whole number of certificates that are taken out in steam by officers in the service is surprisingly small. On an average, so far as I know, they do not amount to more than ten or twelve in the course of a year.

1219. *The President.* What proportion would that be of the number of officers who go there?—The number of officers allowed to go to the College amount to twenty-four, and their whole course there is fifteen months, exclusive of holidays.

1220. There are 25 there we are told at the present time, 20 Commanders and 5 Captains?—Certainly not, there are only two Captains there at present.

1221. Do you think that your objection to officers being subjected to compulsory examinations would at all be diminished if they went to the College at an earlier period in their service; suppose, for instance, they went either as Lieutenants or young Commanders, do you think there would be any objection to that?—I think that the same objection would still hold good.

1222. Having regard to the general wants and requirements of the Service, when do you consider is the most advantageous time in an officer's career for him to go to the College for a course of study?—After he has obtained the rank of Commander; during the time when he is necessarily idle and on half-pay; the employment for Lieutenants has of late years been nearly incessant, and that is the time when they get most valuable experience at sea, being in a position of trust and confidence.

1223. Are you in favour of officers going to the College to study during the time they are Sub-Lieutenants?—No, certainly not.

1224. Will you mention your reasons, if you please?—I would give the same reason that I have given before; I think they certainly ought to be at sea.

1225. And do you entertain the same opinion with regard to young Lieutenants?—Yes; I think it is better that they should be at the College than that they should be idling their time on shore should they desire to study; but if employment can be found for them at sea, I think they certainly ought to be there.

1226. Do you not think that officers labour under a disadvantage in receiving their elementary education after they get to the mature age of 30?—I do, and that is why I think there ought to be a practical course for officers whose want of elementary knowledge prevents them going.

1227. Therefore, in your opinion, the necessity for young officers being constantly at sea, and not being able to go to the College until they arrive at the mature age of 30, or thereabouts, militates against their making any considerable advance in scientific knowledge?—It militates certainly against the greater number of officers in the Service becoming very scientific men, which I can hardly consider it is desirable that they should be.

1228. Then you appear to be of opinion that upon the whole it is best that study in those subjects should be entirely voluntary, and that examinations to test the extent of their study should also be voluntary?—Yes, that is my opinion.

1229. You think it is desirable merely to afford opportunities for those officers to improve themselves who may be desirous of doing so, leaving it to them to determine whether they will do so or not?—Yes.

1230. In fact you would lead and not drive them?—Certainly, that is my opinion throughout. I think it is very right that a person who comes to the College to study theory, should shew that he has kept up his elementary knowledge. I think he might perhaps pass what might be called a permissive examination.

1231. Do you think it would be desirable to establish any kind of preliminary test examination when officers first go to the College, so that those who have not sufficient mathematical grounding to enable them to enter upon a theoretical course of steam with advantage, might be thereby induced to confine their attention solely to practical matters?—Yes; I think that in taking up theoretical steam or navigation, they ought to be called on to show that they possess a certain amount of knowledge before hand. The Professors' time is now very much taken up in teaching rudiments, which I think is an improper thing altogether.

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1232. In point of fact, you appear to be of opinion that it is desirable to ascertain by means of an examination, after an officer has been at the College for a short time, what his qualifications are, and then to mould his future course of study in accordance with that; and that if he is not prepared to go into a high course, his attention should be confined to a practical course, both of steam and astronomy, &c.?—Yes, on joining the College.

1233. Do you think it would be advantageous to include in the College course any other subjects besides those which are now taught there, as, for instance, a good course of chemistry, practical instruction in geology and nautical surveying?—Yes; but it is a very great question, I think, how many subjects ought to be taught, as the time is limited; I should think certainly that steam is the most important, then nautical astronomy and marine surveying, field fortification, and gunnery. There is another matter of very great importance, and that is the effect of magnetism on compasses, which is a thing which we know very little about.

1234. Do you think there would be any advantage in giving to officers at the College a course of lectures on international and naval law?—No; I think that a well compiled handbook would be of great use to the service; but I think there would be no knowing where to stop if you taught international law.

1235. I presume that during a time of war, clear instructions are given to captains of ships?—I believe so.

1236. Are there no standing instructions in time of peace?—Really, my experience has been so short in commanding a ship, that I hardly know; but it has not been the case, so far as I am aware.

1237. In point of fact, you think that the whole subject of law, both international and naval, is so difficult, that it would be almost better to leave officers to their own common sense when difficulties arise, than to give them a small smattering knowledge of it?—I should think that if such a thing could be procured as a well compiled text book, it would be more useful to officers than any little smattering knowledge that they could pick up from a short course of study at the College.

1238. In what way do you think a practical knowin French and foreign languages could best be attained by naval officers?—In my opinion there is only one way of learning a foreign language, and that is by going abroad.

1239. Holding that opinion, do you think it would be good policy on the part of the Admiralty to give some direct encouragement to officers to acquire a knowledge of foreign languages, by giving them leave and full pay, so as to enable them to go abroad for a term, taking of course, proper precautions, with a view to ensure their engaging in study and improving themselves?—Yes; decidedly; I think that all the time passed in acquiring knowledge which will tend to make a man a useful officer, should count as service time, whether it is passed at the College or abroad.

1240. And do you think that if officers could be placed on full pay, and have leave granted to them for these purposes, many would take advantage of it?—A very large number indeed. You would teach the whole service French in a very short time; there would be a perfect exodus; it is a very general desire I think in the service; all are anxious to speak French, which is extremely useful on a thousand different occasions.

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1241. And are you also prepared to recommend that facilities should be afforded them for learning Italian, Spanish and German?—I consider that French is the most important.

1242. But if an officer has a desire to learn the other languages I have mentioned, do you see any objection to his having instruction in those languages also?—No.

1243. *Mr. Butler.* Would it in your opinion be an advantage to the navy if there were a certain element in it of officers who could speak all these languages?—Decidedly.

1244. *The President.* Do you think so far as your experience goes, that the Naval College at Portsmouth, as regards the building, is susceptible of much material improvement so as to become better adapted as a place for officers to study in?—Certainly.

1245. What alterations would you suggest in the existing arrangements of the College. With a view to adapt it better to the purposes of study, having regard both to the discipline of the College and its material accommodation?—The whole building requires refitting, rearranging and modernising. That is one very great reason why more officers do not join it—proper model rooms are required, and certainly a lecture-room; there are no separate class rooms; there is one study, and sometimes there are two lectures going on there at the same time.

1246. *Dr. Woolley.* Would you have a laboratory?—We have none now.

1247. Would you wish to have one?—I think it would be a very good thing if chemistry is to be taught.

1248. *The President.* Are you in favour of chemistry being included in the course of instruction at the College?—Yes, I think so.

1249. *Mr. Butler.* As a voluntary subject?—As a voluntary subject.

1250. *The President.* Do you consider that the College at present is rather overcrowded?—At present it is not overcrowded, but frequently when there is a sudden influx of Sub-Lieutenants, the accommodation is quite insufficient, both as regards room and the staff of servants.

1251. Do you consider that it would be beneficial if arrangements could be made by which the Sub-Lieutenants should be instructed elsewhere?—Certainly, and if the College is to do the work which I think it ought to do in the navy, there would be no room for them there.

1252. You in fact would confine the operations of the College solely to the instruction of officers of a more advanced age?—Yes, I would make it a half-pay College.

1253. Under present arrangements, officers belonging to the "Excellent" are attached to the College to qualify for gunnery duties, and we have it in evidence that speaking generally, these officers work very hard in order to obtain good certificates, do you see any objection to Lieutenants being attached to the "Excellent" for the purpose of general study at the College, and to their being subjected to the same rules of discipline and examination as gunnery Lieutenants are?—No, as long as their numbers are within a convenient limit, but I am still of opinion that they are better at sea.

1254. *Mr. Butler.* What would be your opinion, assuming the question to apply only to those who are unemployed?—Such officers, if they desire to study, could not employ their time better than by being at the College.

1255. We are told that six years ago gunnery Lieutenants were admitted to the College for the first time, and that they came with their instructor from the "Excellent;" do you know anything about that?—No, I do not.

1256. We were told that they could carry on their studies better there than in the noise and turmoil of the ship; do you think there would be no objection in consequence of the noise to attaching a ship to the "Excellent" for the studies of Sub-Lieutenants?—I see no objection to that arrangement, but I consider that the Duke of Wellington would be better adapted for the purpose, she is a large roomy ship, and there is a proper staff of officers.

1257. *The President.* In your opinion it would be advantageous to the College to remove Sub-Lieutenants elsewhere?—Yes, and I would suggest the "Duke of Wellington," or some other ship, which should be specially dedicated to the purpose.

1258. Are you aware that nautical surveying is at present included in the College study?—It is taught in the College certainly theoretically, but I am not aware that any actual surveys are made.

1259. Would it not, in your opinion, be advantageous if nautical surveying were practically illustrated by making actual surveys of the harbour or portions of the harbour and adjacent parts?—Certainly.

1260. *Dr. Woolley.* Do they teach the use of the theodolite?—Yes, I believe I am correct in saying that they do, but that is not a subject that I have myself taken up at all.

1261. *The President.* Do you think there would be any advantage in removing the College for the instruction of officers from Portsmouth to any other place?—No, I consider that Portsmouth is the place best adapted for the purpose.

1262. Will you state, if you please, your reasons for so thinking?—It enables half-pay officers to keep themselves *au fait* with regard to all the most recent improvements; they see the most recent classes of ships, both building and refitting.

1263. And is the proximity of Portsmouth to the gunnery ship also of great importance?—Yes, I consider that the proximity to the gunnery ship is of very great importance; in fact, I do not see how the College could be situated away from the gunnery ship, if gunnery is to be a branch of study carried on at the College.

1264. *Mr. Butler.* Does an officer study gunnery at the College at the same time as he studies other subjects?—No, I believe not.

1265. Suppose it were admitted that Portsmouth is clearly the best place for teaching gunnery and surveying, do you think it possible to separate what I may call the more theoretical part of a naval officer's education, if superior advantages for studying those subjects were to be found elsewhere?—Certainly it could be done, but I do not think it would be a good thing—theory and practice must always be looked to, the one must not be lost sight of any more than the other. You might make a man a better theorist by taking him to Greenwich or to Cambridge, but at the same time he would lose advantages that he has at Portsmouth, where he is at a great naval arsenal.

1266. *The President.* Do you think that the means of associating with his brother officers, who are bent on the same pursuits as himself, is of service to him?—Yes, I think it is a good thing to bring the full-pay part of the service into close connection with half-pay officers; they are *au courant* with everything that is going on; they are not out of the naval world, and that I think is a matter of great importance that half-pay officers should not be isolated.

1267. *Mr. Butler.* It is the fact, is it it not, that at times the number of officers at Portsmouth on full-pay is very large?—It is very large sometimes.

1268. If the College were extended so as to do the work which you say it ought to do for the Navy, could it supply adequate means for full-pay officers in harbour to study there?—As regards officers on full-pay, their time is so incessantly taken up in the performance of their duties, that it would be impossible for them to come there.

1269. Even when their ships are in harbour?—Their duties there are much the same.

1270. The chief and assistant Engineers who are on full-pay come there during the mornings, do they not?—In very small numbers. I seldom see more than three. I know but very little of the course of study they pursue.

1271. You think that the idea is impracticable as regards executive officers on full-pay?—Certainly.

1272. *The President.* Do you think it would be appreciated generally at the College if a practical surveying officer were appointed, who should give instruction in practical surveying in the use of instruments, and also in magnetism, so far as it is connected with the management of iron ships?—Yes.

1273. Do you think that officers would take advantage of it?—Yes, I think so, so far as I can see that is very much the feeling that is entertained at the College; officers come there with an honest desire to make themselves more efficient.

1274. Do you think that in the event of the navigating class being done away with, our Lieutenants would be willing to pass examinations in these subjects, and undertake the duties of navigating officers, always provided it was understood that it did not affect their promotion, and that they were put, as regards pay, on the same footing as Gunnery Lieutenants?—Yes, certainly.

1275. And in that case do you think that our ships would be as well navigated as they are now?—I think so. I think that the gain in every way would be immense.

1276. *Mr. Butler.* Do you think that a Captain who had been a Navigating Lieutenant, all other things being equal, would be more competent to take charge of a ship?—A Captain must take the command under circumstances of danger, and therefore he ought to have as much practice as he can get in a more quiet time.

1277. *Captain Richards.* From your experience do you believe that a navigating officer learns his duty and becomes a skilful navigator after he has assumed the position of a navigating officer?—Certainly, before that he has had little or nothing to do with it.

1278. *Mr. Butler.* When you spoke of the work that the College ought to do for the Navy, what had you in your mind? what number of officers should you hope to see at the Naval College?—I should hope to see a large proportion of officers on half-pay there, between the time of an officer accepting the command of a ship and going from one ship to another I think he would be very glad to take advantage of the College course to perfect himself with regard to recent improvements, and to get up different branches of knowledge efficiently; the numbers, of course, must depend on the size of the establishment.

1279. Supposing we had unemployed 5 Sub-Lieutenants, 100 Lieutenants, and 50 Commanders, should you like to see them all at the College?—Officers who desire to study might be there when unemployed.

1280. If the Admiralty were to consider study at the College under proper regulations a necessary qualification for receiving that which is equivalent to full-pay, do you think that more officers would go to the College?—Yes, certainly; at present what deters officers from going to College is the insufficient accommodation that is afforded them; and the general feeling throughout the Service is, that having studied there is not viewed with favour at head-quarters, nor taken into consideration when commands are given away.

1281. If education is desirable, ought it not to be encouraged?—It is a most difficult question how to encourage the required amount of theoretical knowledge, without throwing the still more important matter of being a good practical officer into the background; the difficulty is to combine the two things.

1282. When you speak of good practical officers, you mean officers having a competent knowledge of seamanship and the management of a crew?—Precisely, which no amount of theory can possibly give a man.

1283. Do you think that practice will make two out of every three men good seamen and commanders?—No, I do not. I think that good naval officers are in a great measure born, and not made.

1284. Is it not difficult at present for the governing body to know who are those born commanders in the lower ranks?—No, I think that the acquirements of officers are pretty well known at the Admiralty. Captain H. F. Nicholson, R.N. Mar. 8, 1870.

1285. Are they known by the reports of the captains of the ships or in other ways also?—In a great measure by the reports of captains of ships.

1286. So that, in some rare instances, injustice might be done?—That is a mere matter of inference.

1287. Supposing there were a College to which all officers of a certain rank who were unemployed could resort, would not an opportunity be afforded of showing the character of officers more than can be the case at present?—No, I think not; it is very difficult properly to appreciate the character of an officer until you see him absolutely in position to command.

1288. At great public schools we know there are are always boys who do not particularly excel in particular studies, but who take the lead in others; Is there not the same phenomenon in the navy?—Yes.

1289. *Captain Richards.* Do you think it would be received with favour in the service if promotion and appointments were given specially, or almost specially, to men who had shown great acquirements at the College?—Certainly not.

1290. Do you think it is necessary or desirable that the whole Naval Service should consist of men of that stamp at all?—No, I do not think it is either necessary or desirable. I think that one course of study at the College should be entirely practical.

1291. *Mr. Butler.* You think there should be a long course, in fact, for scientific officers?—Yes; I think think that officers who possess high scientific attainments, or who have a bent in that direction, should have an opportunity of pursuing those studies, but that it should not be considered essential in the service.

1292. And you would have a shorter course probably for every subject that it was considered important to study?—Yes.

1293. And do you think that that would attract a great many more officers to the College?—I do.

1294. You have said that you would wish Sub-Lieutenants and Lieutenants to be at sea. Is your principal reason for that a desire that they should acquire a knowledge of seamanship?—Yes, and more than a knowledge of seamanship, an officer-like bearing, and experience as officers.

1295. Supposing one year in every four could be passed at the College, do you think that that would be too much?—I think it would be an injudicious rule to make.

1226. As a compulsory rule?—As a compulsory rule.

1297. But if consistently with the requirements of the service it could be done, do you think it would be a salutary rule as regards many officers?—I consider that they would be better afloat; if employment can be found for them afloat, I think they ought to be there; but if there is no employment for them, and they are on half-pay, and desire to study, I think it would be a good thing for them to go to the College.

1298. Is it not more difficult now, in consequence of the introduction of steam in large ships, to acquire a knowledge of seamanship than it used to be?—Certainly; it is nearly impossible in a large majority of the present ships for a midshipman to learn his duty as a sailor, in point of fact 90 per cent. do not.

1299. Can you suggest any remedy for that?—A better system of instruction for midshipmen would be a remedy for it, and the only remedy in my opinion.

1300. How could you improve the present system of instruction in seamanship?—I think that midshipmen should be kept for a longer time in the "Britannia," and sea-going training ships.

1301. *Dr. Woolley.* Longer than two years?—Yes. My opinion is that they ought not to appear on board ship at all as Midshipmen. I think that part of their

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course ought to consist in a voyage round the world in a training-ship.

1302. *Mr Butler.* As Midshipmen?—Yes as Midshipmen; and that during their course of instruction in the "Britannia" they should be occasionally exercised in brigs in the Channel, and perhaps for a fortnight in the summer.

1303.—Would that be sufficient, in your opinion?—I consider that after a good theoretical course in the "Britannia," from the age of 14 to 16½, and then a voyage round the world, which would extend over a year, they would be sufficiently instructed to pass for the rank of Acting Sub-Lieutenant, and that in that capacity he should join a ship in commission. At a later period I would subject him to another examination for the rank of Lieutenant.

1304. An examination in seamanship only?—In seamanship, in theory and practice.

1305. And navigation also?—Yes; in fact in every branch of his profession, and if a fair and liberal system of rewards were given to those who passed through their examinations satisfactorily, I feel certain that we should have very efficient young officers. I should leave them for a certain time to rely entirely on their own resources. I think that the present system on board ship is very faulty. Midshipmen are neither officers nor schoolboys; in the old days they were simply officers; their schooling was but little attended to, and that seemed to answer very fairly. At present they are neither officers nor schoolboys, and they have not that officer-like feeling which used to urge them on to learn their duty.

1306. *Dr. Woolley.* Your recommendation, in fact, amounts to this, that the new system which has just been approved, should be altered from what it is intended to be, by making young officers, when they leave the training-ship, Sub-Lieutenants?—Exactly.

1307. And to dismiss all Naval Instructors?—Yes.

1308. You would examine them for Lieutenants on much the same subjects as you do now?—Yes.

1309. Leaving them to keep up their knowledge themselves?—I think so, certainly. I think that boys would be so well grounded, after spending four years in training-ships, that they might be left to themselves.

1310. *The President.* With reference to study at the College, you are in favour of having it wholly voluntary?—Yes.

1311. You would not compel officers to go there?—No; certainly not.

1312. Do you think that the Admiralty might, with advantage to the service, hold out any practical inducements to lead officers to study scientific matters more than they do at present?—I consider that three inducements are required: first, a comfortable and properly fitted College; secondly, the allowance of service time, as a reward for successful study; and thirdly, a proper appreciation of certificates at head-quarters. I do not see that any other inducements could be offered to, or accepted by officers.

1313. In the case of a young man manifesting very superior mathematical abilities, do you think it would be advantageous if the Admiralty should afford facilities for his going to the University of Cambridge to study for a certain number of terms?—Yes; I think it would be advantageous.

1314. *Captain Richards.* Do you think that that should be confined to one in a year?—No, I do not. I think that all such regulations do not produce the desired effect. I think that if a man acquires a certain standard of knowledge, he ought to be allowed an opportunity of further study.

1315. Would it, in your opinion, be of any advantage to the navy (putting the individual out of the question), if we had some thirty or forty high class Cambridge men in the service?—I think it would be a decided advantage.

1316. What advantage can you suggest it would be?—I think the effect of it would be to raise the whole tone of the navy on the subject of education.

1317. *Mr. Butler.* Do you think that the present buildings of the Naval College could be extended, so as to contain 150 officers, with model-rooms and class-rooms?—No; I do not think it could contain so many as 150 officers. I think it would hold 50 officers.

1318. Supposing the Captain Superintendent's garden, and every available space, were covered, and a good education given there, and all proper educational apparatus provided, what, in your opinion, is the greatest number that you think could be lodged in the College?—I am really afraid that my opinion on that subject is hardly worth having; the question is so much a matter of cubic feet. I think that at present, if the the space of the College were economized, and made the most of, and sufficient accommodation, were given to officers, there would be room for 50 half-pay officers.

1319. *The President.* And do you think that 50 officers is about the maximum number who would require to avail themselves of the College?—I think that if we had constantly 50 officers at the College that would be a fair number.

1320. Have you any further suggestions to make to the Committee?—No.

(Adjourned to Thursday, 10th March, at two o'clock.)

10TH MARCH, 1870.

PRESENT:

REAR-ADMIRAL SHADWELL, C.B. (*President*).
REV. DR. WOOLLEY.
CAPTAIN HOOD, R.N.
CAPTAIN RICHARDS, R.N.
S. P. BUTLER, ESQ.

REAR-ADMIRAL ASTLEY COOPER KEY, C.B., F.R.S., examined.

Rear-Admiral A. C. Key.

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1321. *The President.* You are Superintendent of the Portsmouth Dockyard?—Yes.

1322. You were, I believe, formerly a student at the Royal Naval College when you were a young officer?—I studied at the Naval College in every rank; as Mate, Lieutenant, Commander, and Captain, whenever I was on half-pay.

1323. Since then, as Captain of Her Majesty's ship "Excellent," you have also been Superintendent of the College?—Yes; I was Superintendent of the College for three years.

1324. Will you favour the Committee with any observations or suggestions you have to make as to how the present system of naval education might be

proved, having regard not to the education of ..., but the after education of naval officers?—I think that the system that was established in 1839, ... which existed for several years afterwards, by ...ich a certain number of mates were allowed to ...dy at the College on full pay, and a Lieutenant's ...mmission was given, to one who passed the best ...amination every six months, answered remarkably well as long as it lasted. When I was Superintendent of the College, as Captain of the "Excellent" in 1863, I introduced the present system of ...ding the gunnery Lieutenants to study at the College ... seven months, and that, I think, has been very ...neficial to the service. I should be inclined, in the first place, to extend that. I should be glad ... see some such system as this established with ...ard to the gunnery Lieutenants of the "Excellent." At the end of three months after they have ...en at the College I would let them pass an ...amination, and let the professors decide on those ...o they think capable of taking advantage of a ...gher course of study than they have at present; ...d I would let none receive a first class certificate in ...nnery until they had passed through this higher ...urse, for which I would allow twelve instead of seven ...nths; during that time, of course, as at present, ...ey would be kept on full pay, and I would give a ...ght increase to the additional pay that they now ...ceive, as an inducement for men to work, because ... would be a hard twelve months' work.

1325. You mean for those who attained first-class ...rtificates?—Yes, I would give them twelve months ... work in instead of the seven they have at present. ... would not do away with the present third-class ...nnery Lieutenants which I have heard many advo...te. I would allow Gunnery Lieutenants to take ...st, second, and third-class certificates as at present; ...t I would only appoint men with third-class certi...ates as gunnery officers of ships in the event of ...ere being none available who have taken first ...d second-class certificates.

1326. *Mr. Butler.* Would you give them extra pay ... now?—Yes, I would give them extra pay as now; ...d to those having first class certificates, I would ...ve higher extra pay than they get now. I think it ... a wise thing to base the scientific education of the ...vy on gunnery qualifications, but I should be very ...ad to see some way of opening the door to other ...en to go in for the same examination, after a twelve ...onth's course, who have not passed through the "Excellent," and I would let those officers be ap...inted to the surveying service or any other posi...ons that can be found for them where their scientific ...tainments would be of value. But, there is still a ...ry important question as to how you would further ...tend the scientific education of these men, for there ...ght to be, in the case of men who appreciate a ...athematical or scientific education, means afforded ... them to pursue those subjects when they are un...ployed. One principle that I have advocated ever ...nce I have been in the service, and which I feel ...ore strongly now than I ever have, is, that it is ...advisable and would be of no use to attempt to ...ducate highly the whole body of officers. I think ...at the examinations they are compelled to pass at ...esent for Sub-Lieutenants is satisfactory; they have ...e choice of going up in navigation only, or in a ...all amount of mechanics and pure mathematics; ...t they can if they like pass their examination in ...vigation only, and I think that is so far satisfac...ry; but we ought, in my opinion, to hold out in...cements, and great inducements, if we can find ...em, for officers whose scientific knowledge would ... of value, to obtain that knowledge.

1327. *The President.* Then I infer from what you say, ...at in your opinion, any attempt at the higher educa...on of officers should be entirely voluntary on their ...rt; that it is the duty of the service to afford means ... officers to give themselves superior education; that ...u would leave those means to be taken advantage of by those who had any special turn and aptitude for scientific pursuits, and that you would not attempt to educate the whole service compulsorily, more than is done at present?—That certainly is my opinion. I think it should be voluntary on the part of officers; but it must be borne in mind that the education of officers is not for their own good, but for the good of the service; I consider that all the arrangements that are made for their being educated, should have in view the good of the service and not the good of the individual; for instance, I think it would be unwise to allow officers to commence their education after a certain age. I think it would be unwise also to allow officers who fancy they can pick up a certain amount of information to partake of the advantages of a scientific institution, unless they can show that they are capable of obtaining sufficient information to be of use to the service.

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1328. We have it in evidence that officers going to the College at rather an advanced period of life, say from Commanders to Captains, are sometimes so ill-informed in elementary knowledge that they have to begin at the very rudiments, and that, therefore, they are not capable of fully benefiting by the instruction which the College affords. Although you would think it unwise altogether to exclude officers of that age from going there to improve themselves, do you think it would be wise to establish short practical courses in such subjects as steam, nautical astronomy, and surveying, which might be mastered without much deep mathematical ability, and which should be to a great extent practical?—For officers of higher rank only?

1329. Yes?—I do not like the idea of a public institution of that sort being used for any purposes but for the thorough teaching of any subject that is taught there. I should be afraid that it would induce people to go without any serious intention of studying with a view to "pick up" that which they might almost as well "pick up" on board their own ship. I would rather see an officer go there with the intention of taking up one subject, whatever it may be, and make himself master of that subject, than give him an opportunity of taking up two or three subjects superficially. I think it doubtful whether a test examination should not be established for officers under those circumstances. With regard to those officers who have not previously obtained their certificate as Sub-Lieutenants, or Gunnery Lieutenants, I think they should have a test examination before they are allowed to enter on a course for the first time. You might either have an examination to prove what they know, or you might lay down a rule that they are expected to possess a certain amount of knowledge before they come there, but I think that one or the other ought certainly to be done.

1330. Inasmuch as there are, probably, many young officers who would like to have an opportunity of improving themselves in a course of mathematical study bearing on various branches of the profession, do you think it would be beneficial to the Service if a certain number of Lieutenants were allowed to be attached to the "Excellent" for the purpose of general study at the College, putting them on full pay, subjecting them to examinations to test their progress, and granting them certificates, as is done at present in the case of Gunnery Lieutenants?—Yes.

1331. Are you in favour of young Sub-Lieutenants after passing going to the College to study, or do you think it would be better that they should be kept at sea until they become Lieutenants?—The proportion of young officers who would be induced to go to the College to study for a twelve months' course would be so small, compared to the mass of officers, that you might very well allow those inclined to do so to study between the ages of 19 and 25. It would be a great advantage to any young officers to spend one year at that age in scientific study.

1332 Do you think it would be advisable to limit the privilege as to Sub-Lieutenants going to study at

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the College by confining it to those who have taken out first-class certificates on passing?—I think it would be advisable. The certificate on passing is a fair criterion, probably about the best we can get, of what they would do under a stiffer course. (Vide Question 1419.)

1333. And do you think that the opportunity thus afforded to young officers to go the College for twelve months' study, would probably act as a stimulus to them to exert themselves, in order to keep up the knowledge they had previously acquired in training-ships?—That entirely depends on the inducements you offer to young officers as the result of their year's study at the College. The most important point in the whole question appears to me to be what inducements you are going to hold out to a young officer to go the College for hard work for a year; at present if he takes a first-class certificate as a gunnery officer under the long course I speak of, you would give him 4*s.* or 5*s.* a-day; but what else is there except a few surveying appointments that you can offer as a reward to young officers who choose to go in for a hard course of study?—I have long advocated doing away with the class of masters; that is one point I would bring forward as an inducement to officers to study. I would give navigating officers higher pay, and let that be one of the objects they should work for; but when you have selected a few for the surveying service, a few for the gunnery service, and a few for the navigating class, you have no other appointments to offer to officers.

1334. You are aware that the question of the abolition of navigating officers as a separate class, has frequently been urged upon the Admiralty. Supposing that measure should ever be adopted, do you think there would be any difficulty in inducing Sub-Lieutenants and Lieutenants to qualify themselves for the performance of navigating duties on board ship, including, of course, pilotage?—No; I do not think that there would be any difficulty whatever in finding a sufficient number of Sub-Lieutenants and Lieutenants to qualify for those duties.

1335. And do you think that if the same advantages as to extra pay that Gunnery Lieutenants now have were offered, that would act as a sufficient stimulus?—Yes; I think it would. I do not mean by that answer to say that I would recommend the same scale of classification at all; for instance, I would have no third-class of navigating officers; I would not allow any but those who had passed a good examination to be placed in so important a position as that in which the safety of a ship depends upon him.

1336. What measures would you suggest to give officers qualifying for navigating duties a competent knowledge of pilotage?—I think that the Hydrographer who is on your Committee is much more competent to draw up a scheme for that than I am. If I were to give you my own ideas on the subject, it would be requisite for me to go into the subject very carefully. I am not at present prepared to give the details of any scheme, but I certainly think there should be special instruction given in pilotage.

1337. *Mr. Butler.* Could that instruction, do you think, be given at the Royal Naval College, or in connection with it?—I see no reason why the vessel in which that instruction would be given should not be attached to the Royal Naval College, and why the instruction should not be given in connection with the College. I think that the time occupied by officers studying for pilotage should be the beginning or finishing of their course at the College, and that it should be considered part of their course.

1338. *The President.* The Committee are informed that under the existing regulations the only examination that is gone through by half-pay officers is an examination in steam, for which a certificate is granted; that that is entirely voluntary, and that an officer may go up for examination or not, as he pleases. Do you think it would be desirable to establish examinations on other subjects, and also to oblige officers to undergo those examinations?—I do not think it probable that any sound information will be gained by an officer, unless it be as a preparation for examination of some sort, and I would insist on every officer who goes to the College being examined in one or more subjects, as to which he might have a choice.

1339. You think that the present system is too slack?—Decidedly.

1340. Although you are of opinion that the most advantageous time for officers to go to the College is either as Sub-Lieutenants under suitable regulations, or as young officers between the ages of 19 and 25, you would, I presume, still permit officers of more advanced age to go there?—Yes, on the conditions I have before stated, either that they have passed through a course at the College, when young, or else that they should submit to an examination on entering the College. I would allow an officer to go on those conditions, that is, if he had been there as a young officer between the ages of 19 and 25, he might be admitted again without examination, but if he had not been there at that age, and wished to go as Commander or Captain, he should undergo a test examination. I am aware that the effect of that would be to keep away a good many officers who would otherwise go to the College, but I do not feel sure that it would keep away any officers who would do any good to the service by going there. I am decidedly of opinion, however, that they should either stand an examination or else be under an understanding from the Admiralty that they are supposed to know a certain amount. For my part, I would prefer a test examination.

1341. You are aware that, under the Admiralty Order of June, 1865, two Lieutenants' commissions are given annually to the Sub-Lieutenants who have passed the best examinations at the College?—Yes.

1342. Are you in favour of continuing that, or would you give those commissions by competition after study at the College; assimilating the practice in that respect to what it was under the Admiralty Order of December, 1838?—The Sub-Lieutenants who gain their commissions under the present regulations are, of course, very few, and they have to reach a very high standard. Under any circumstances, I would keep that regulation. I think it has acted, to a certain extent, as an inducement to study, and I should not like to take away any such inducements as there may be. One of my reasons for saying so is that I would not limit the higher course of instruction to Sub-Lieutenants at all: I would give it to young Lieutenants; especially to the gunnery Lieutenants.

1343. In addition to the two annual commissions to those Sub-Lieutenants who have passed the best examinations, do you think it would be desirable to allow two others to be competed for annually at the College?—It seems to me that there would be great difficulty in arranging a fair competition. If the higher course is established both for young Lieutenants and Sub-Lieutenants, you do not put them on equal terms, and I should rather doubt whether Sub-Lieutenants, being now made Lieutenants at the end of three years after they have passed, would feel it a sufficient inducement for them to work as it was thirty years ago. I would leave the inducements, those I have pointed out, namely, the appointment of gunnery officers with first-class pay, of surveying officers at a higher rate of pay, and of navigating officers, also with a higher rate of pay; but I think that other inducements besides those should be found if possible. I think there should be some other reward, but I cannot see my way to it clearly.

1344. Do you you think that granting officers honorary certificates and making some special notation against their names in the Navy List would act in any way as a beneficial stimulus?—I think it would not answer, unless it was found that some substantial reward was given with it; I think that,

the course of time, it would be thought of no ...ne.

1345. Do you think it would be beneficial to the ...rvice if, under suitable regulations, a Commander's ...mmission were granted annually to the Lieutenant ...o had passed the best examination at the Naval ...ollege. By suitable regulations, I mean regula...ons as to general character and qualifications and a ...quisite amount of sea service?—I am afraid that ...at would bring the age for examination so late that ... would not be desirable to induce men to study at ...at age; but if suitable regulations could be framed ...at would not interfere with the practical efficiency ... an officer, I think it very desirable that such a ...ward should be given.

1346. We have it in evidence that the officers re...ntly studying at the naval College are dissatisfied ...ith the accommodation it affords; do you think that ...e College, by a suitable outlay could have its ac...mmodation improved by the building being re...odelled and re-arranged?—Yes, I think that the ...resent College might easily be arranged so as to give ...roper accommodation for about fifty officers.

1347. And do you think that accommodation for ...fty officers would meet the requirements of the ser...ice?—I think so. That is, on the understanding ...at the Sub-Lieutenants who are passing for Lieute...ant are removed from the College.

1348. It has been suggested to us that great ad...itional room might be obtained by removing the ...econd Mathematical Master and Instructor in For...fication, the matron, and the resident porter from ...e College; do you concur in that opinion?—I think ...at so long as the Superintendent, the Professor, and ...e Clerk of the College are resident in the College, ...at is all that is requisite; but there are certain ad...antages attending one or two of the other Masters ...siding in the College, and I think that accommoda...on should be found for them either there or near ...ere, if possible.

1349. In the dockyard at Portsmouth, immediately ...pposite the Commander-in-Chief's residence, there is ... building which is called the New College; can you ...form us to what purpose that building is now ap...ropriated?—At present that building is occupied by ...e Commander-in-Chief's Secretary, the superintend...ng Civil Engineer, and the Cashier of the dockyard; ...e Accountant of the dockyard has just vacated one ... the houses, and there is no officer now in the dock...ard who will occupy that vacant house. You are ...ware, perhaps, that by an Order in Council on the ...0th June, 1816, the Royal Naval College, and the ...chool of Naval Architecture were combined as one ...stablishment.

1350. *Dr. Woolley.* They were both discontinued ...nd suppressed for several years, and then the naval ...ollege arose again as an entirely different establish...ent?—Yes.

1351. *The President.* Supposing the buildings of ...he New College should again be required for the ...urpose of the naval College, would it in your opinion ...e possible to provide accommodation in the dock...ard for the officials who are at present residing there?—It would not be possible, without building houses ...pecially for them; and I think that the officers of ...he dockyard have now had possession of those houses ...r so long a time that they may be said to have a ...rescriptive right to them; but there would be no ...fficulty whatever in apportioning buildings in the ...ockyard for the purpose of aiding the Royal Naval ...ollege by giving them an examination hall. Three ...lans have already been proposed, either one of which ... suitable, at a cost of from £1,100 to about £1,800. ... would especially mention the building which was ...sed as a hemp-house adjoining the Commander-in-...hief's office—that would make a very efficient build...ng for the purpose, at not very much expense.

1352. The manufacture of rope having now ceased ...n the dockyard, I presume that the hemp-house is no ...onger wanted?—It is no longer used as a hemp-house; it is now merely used temporarily for the furniture of the Queen's yacht.

1353. Have you the means of making provision for those temporary uses elsewhere?—Yes.

1354. Are there any houses vacant in what is called the Terrace?—No; the Accountant I spoke of just now as being removed from the old building, has taken the only vacant house in the Terrace.

1355. Do you think that the quarters lately vacated in the new College by the Accountant, could be appropriated as a residence for one of the officials of the College?—All I can say is that it would be suitable. I cannot give an opinion beyond that.

1356. At present we understand that Sub-Lieutenants who come home to pass their examinations after undergoing their instruction, and after passing on board the "Excellent," are transferred to the Naval College if there is room for them, until they pass finally; do you think that that has the effect of inconveniently crowding the College?—Yes, certainly, at times to a great extent.

1357. Do you think it would be practicable to place all the young Sub-Lieutenants either on board an auxiliary ship attached to the "Excellent," or on board the Flag Ship, or some ship specially provided for them, so that they would not be required to go to the College at all?—I think that would be very desirable if it could be done, and I do not see any serious objection to it. You must remember that the numbers are very large, and that there would probably be required a few officers to look after them. The advantages, however, of removing them from the College would be so great that I should be very glad to see a plan devised to carry out what you suggest.

1358. *Captain Richards.* Could they not go to the "Duke of Wellington?"—Before the "Duke of Wellington" was made the Port Admiral's flag ship, I advocated Sub-Lieutenants being sent there, but now I think you could scarcely find room for them there, because the Flag Ship is so full of supernumeraries.

1359. *The President.* It has been suggested that they might be sent on board an auxiliary ship attached to the "Excellent;" do you think that that would be feasible?—I do not see any objection to it.

1360. *Mr. Butler.* Were not the gunnery Lieutenants removed at your instigation from the "Excellent" to the College in order to insure greater quietude for study?—They were removed for that, among other reasons; the accommodation on board the "Excellent" was so limited that they could not study properly there.

1361. And was not the noise one of the objections to having it for a place of study?—Yes; but the special noise to which they were subjected there arose from the study being under the poop, and from the constant noise of the small arm men exercising and manœuvring on the upper deck. This was the greatest inconvenience, and they would be free from that on board a ship attached to the "Excellent."

1362. You do not think that the firing of the guns would interefere with study and so be a serious objection to having Sub-Lieutenants on board a ship attached by a bridge to the "Excellent?"—No, I think not, and the firing would be the only inconvenience from which they would have to suffer.

1363. *Dr. Woolley.* You would propose that the auxiliary ship should be in front of the other, would you not?—I think that the Captain of the "Excellent" should select the best spot; perhaps ahead of the "Calcutta," or astern of the "Excellent." If the latter were selected, the young men would be more under the eyes of the officers on board the "Excellent."

1364. *The President.* With reference to the accommodation of half-pay Officers, Commanders and Captains who might be attending at the College, do you think it would be advantageous if they were allowed to live outside, being assisted, if thought necessary, by a lodging allowance?—I think there is considerable ad-

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vantage to officers who are engaged in scientific study living together in the same building and having constant intercourse with each other beyond their study hours, and therefore I should be in favour, if it could be done, of enabling a large proportion of them to live in the College as at present, but I see no harm in allowing a portion of them to live away from the College, if sufficient accommodation could not be found for them there.

1365. *Dr. Woolley.* Would the study accommodation suffice for more than 50?—It would not accommodate more than 50, I think.

1366. *Captain Richards.* On the question of what may be called high education, do you think it advisable that it should go in the direction of considering the College a place for the encouragement of a high class education for the comparatively few who would be found in all professions to desire it, rather than to make it a general school for the navy?—I would rather use it as an institution for the encouragement of the few in the sense in which you put it.

1367. With regard to officers of the higher ranks going to the College to pick up such information as they can get there without much application, or being subjected to any test, do you think that the time has come when that state of things should end?—Yes, I do. I think it should only take place on the conditions I have specified.

1368. That is that they should pass an examination?—Yes, unless in their earlier career they have passed through a course in the College, and then I would give them every opportunity of continuing it afterwards.

1369. Can you give any idea of the staff you would recommend for the College under that system?—That would depend a great deal on the subjects you would arrange to be taught at the College. As regards the mathematical staff I would say that one professor and two assistants would be sufficient.

1370. Are you in favour of having the Naval Instructors continued as assistants there, or would you take outside men?—The two men you happen to have there now, Mr. Tompkins and Mr. Laughton, are admirable men and thoroughly well suited for the position they occupy. I have a great opinion of both of them.

1371. While we are on the subject of Naval Instructors, I will ask whether you think that with the advantages they have at present under the rules which have lately came out, the Admiralty ought to require that all Naval Instructors should be men who have been educated at the University, and should have taken a degree at Cambridge?—I am inclined to think that if the present system of educating the cadets in the "Britannia" is carried out, which I understand (though I am not sure upon the point) is that they are to be two years in the "Britannia" and one year in a training ship—supposing that to be carried out we should not require Naval Instructors as a rule in our ships of war at all. I would have them in the ships of the Flying Squadron perhaps, and all flag ships for the purpose of conducting examinations; I think that the two years between the time of a boy leaving the training ship and the time of passing as Sub-Lieutenant, would be better employed if he were trained thoroughly as an officer and seaman, giving him to understand that he must keep up the knowledge he has acquired, and keep himself prepared for the examinations he will have to undergo. There are, no doubt, difficulties in the way; no scheme can be perfect in every respect; but I think that the advantages of that system would more than counterbalance any disadvantages that might result from it.

1372. *Dr. Woolley.* Do you think it likely that a youngster of sixteen, in the majority of cases, would be likely to keep up his knowledge when he knows it is not likely to be tested by examination, merely for the love of the thing?—No, I certainly do not think so. It is to be tested by an examination, in the case of the Sub-Lieutenants, at the age of nineteen; and I would have their knowledge tested by the Naval Instructor of the flag ship periodically.

1373. Do you think that the present system of examination for the rank of Lieutenant does test much, if anything, beyond the mere acquistion of a certain amount of facility for applying rules of navigation and nautical astronomy?—No, except as to those few who take first-class certificates.

1374. Except in those very few cases, there would be no inducement given to any youngster to study at all?—No; I may have somewhat peculiar views on the subject, but I think that the ordinary amount of knowledge of navigation that is insisted on is of very little practical use to any man afterwards.

1375. *Captain Richards.* Do you not think that the presence of a Naval Instructor, assuming him to be really an able and well-educated officer, must be of some advantage during the three years' course, even if he is only a few hours in the week teaching?—Yes, I think it would be of some advantage. I think he would be of considerable use to the Captain in looking after the youngsters on board; but you must remember that these youngsters will then be between sixteen and nineteen years of age, and the small advantage that it would be does not seem to me to be sufficient to justify the keeping up of these officers in the ship.

1376. *Mr. Butler.* Do you think it would be of advantage if, attached to the College, there was a practical Surveying Officer who could give instruction in that branch of the service and in chart drawing and the construction of charts, and who (if it were possible) could give instruction also in magnetism and the use of astronomical instruments?—I think it would be of very great value and of great importance.

1377. And that is one of the changes that you think ought to be made?—Yes; it is certainly one of the additions that I would recommend to the present College.

1378. I think you have said that in the event of the navigating class being done away with, you consider that if the Lieutenants of the squadron passed a higher examination in various subjects and received a higher rate of pay, the navigation of a ship could be carried on by them just as well as it is now or even better?—I have held that opinion for many years, and I do not think there is any reason to suppose that it would not be carried on fully as well as it is at present; but if any change is contemplated, I would for some few years retain the navigating officers at present in the service for appointment to our larger ships while our other officers are training.

1379. *Captain Hood.* Taking into consideration the many branches of the profession in which a Lieutenant who wishes to rise in the service should perfect himself, in addition to that of navigation and pilotage, whilst the whole time and ability of the present navigating officer can be concentrated on these two points, do you consider that, by abolishing the present navigating class and substituting officers selected from Lieutenants, you would obtain in all respects as thorough, able, and trustworthy navigating officers as we possess under the existing regulations?—Looking at the average of the navigating officers of the present day, I do not doubt that we should obtain men equally good. I think it probable that some of the old masters had qualifications for that work that we should not obtain at the present day by any change that we could make; their great experience, the length of time they had been at sea, and the amount of practice they had had in cruising under sail which we have not the power of giving to officers now, gave the old class of masters a great superiority; but they are losing that, and I see no reason for supposing that we should not bring up as useful men from the Lieutenants as we do from the navigating class; and there would be this great advantage

hat the young men who did the duties of navigating officers would have the hope of becoming Commanders, Captains, and Admirals in the service.

1380. Do you not consider that the navigation of our ships at the present time is conducted in a most thoroughly satisfactory manner, and second to none in the world?—Yes, I do.

1381. You are aware that the standard of examination of our navigating officers has lately been considerably raised; will not that have the effect of giving us a more highly educated class of navigating officers?—Yes, certainly.

1382. Is it not probable that a man or a class of men, having to study only such subjects as navigation pilotage, and practical nautical astronomy, would devote the whole of their abilities and attention to those subjects, and would obtain a more thorough practical knowledge of them than a Lieutenant, who could only devote necessarily a certain number of hours to the study of such subjects?—I do not think that the practice of navigation is so very difficult as to require a lifetime to get a thorough knowledge of it. Some of the best navigators with whom I have ever come in contact were quite young men.

1383. Is it not generally the case, so far as your experience goes with regard to the French Navy, where the system which you recommend has been adopted, that their ships are not so well navigated as our own?—I do not know that we have reason to believe that there is any defective *navigation* in the French ships. We have a very great superiority over the French in *piloting* our own ships, because by their regulations they are compelled to take a pilot whenever they go into harbour, and by our regulations every encouragement is given to the Captains and Masters to take charge of the pilotage of their own ships.

1384. From what you have seen during your course of service, do you consider that the system of navigation in the French Navy is equal to our own?—As far as their navigation is concerned I have had scarcely any means of judging. As far as pilotage is concerned, I think they are very inferior to us; but I would say, without wishing to throw any discredit upon, or to impute any inferiority to, the navigating class, that wherever I have served in every part of the world, the *best* pilots I have come across, and the best pilots we have had in our service have not been navigating officers, although as a class they are admirable.

1385. *Captain Richards.* Do you think, as a general rule, that the practical part of a navigating officer's duty is learnt after he becomes a navigating officer by experience afloat?—After he has become a Master.

1386. Just so?—In the early part of my service, Masters' Assistants and Second Masters were educated in the holds of ships; and I have known a great many instances in which they have been suddenly brought on deck to be put into the position of masters of ships, and I have been surprised to see how some of them in a very short time, have been thoroughly well acquainted with the ordinary duties they had to perform, and have been competent to carry on the navigation of a ship. I shall be glad to hand in to the Committee a letter which I wrote on the subject in 1862.

1387. In the event of the class of navigating officers being done away with, do you see any reason why we should not have Navigating Commanders in our large iron ships?—I see no reason why you should not have Navigating Commanders. Under special regulations, you have Staff Commanders now, and as regards our large iron ships, when the present race of Staff Commanders is extinct I should desire to see Navigating Commanders in their stead.

1388. *The President.* Supposing this change should ever be made, do you think that the objections which have been mentioned with regard to officers not giving their exclusive attention to their duty would be obviated if it were distinctly laid down that a young officer selecting the navigating line were to continue in that branch of the service, performing his duties as Navigating Officer until he attained the rank of Captain?—I should not be inclined to lay down a rigid rule to that effect, but I would make the inducement in the way of pay so decided that as long as a man was suited for that position he should unquestionably continue in it.

1389. Do you think it would be advantageous if a small observatory were attached to the College for the instruction of officers in the use of astronomical instruments and in making astronomical observations?—Yes, I think that a small observatory and improved instruments are very much needed at the College.

1390. Do you consider that the course of instruction that is now gone through by the marine officers studying for the artillery is satisfactory and sufficient?—Without going fully into it, I could not state in what respect it could be improved. I do not know whether it has been altered or not, but I used to consider it very satisfactory when it was first established in 1842 and 1843; I must say, however, that in my opinion the time that is given to the study of steam might be employed to better advantage, for instance, I think that a course of magnetism and electricity should enter now into every scientific study.

1391. Do you think it would be advantageous to have a resident French master attached to the College, and that instruction in French should be more systematically undertaken?—I certainly think it would be an advantage. I would observe that in 1816, when the Naval College was established, the French master was paid £200 a year, whereas he is now paid £100 a-year, and £100 a-year does not represent so much now as it did then.

1392. In order to give officers an opportunity of acquiring a colloquial knowledge of French and other foreign languages, do you think it would be good policy on the part of the Admiralty to give some direct encouragement and assistance to officers by placing them on full pay, and by allowing them to travel abroad, attaching them nominally also to some ship, so as to allow their time to count for harbour service?—I think it would be advantageous if they were encouraged to go abroad for a certain limited time, say for six months, on the same terms as they are allowed to go to the College, on the understanding that if they fail to pass a suitable examination on their return they will forfeit the advantages which they would otherwise receive.

1393. Do you think that six months would be long enough? would not twelve months be better?—I think that six months study in a foreign country would enable any one who is a fair linguist to pick up a colloquial knowledge of the French language, but that, of course, is a mere matter of opinion.

1394. Do you think it is desirable that the course of instruction at the College should be extended to other subjects besides those at present studied there, such as geology, and international and naval law?—I am of opinion that surveying, the knowledge of charts, and a greater knowledge of the science of magnetism and electricity should be taught, but I think that teaching geology, chemistry, and international law should hardly be introduced at a naval public institution; opportunities should be given to officers if they wish to go through a course of those subjects elsewhere to do so, but I do not look on a knowledge of geology as of any great use to the service; a knowledge of chemistry may be useful, but I do not think it is worth while to establish it as a course. I think that the theory of naval architecture should be added to the course, but it is a very difficult subject to take up, being either very elementary or extremely difficult.

1395. For such a study you would want a number of models, would you not?—Drawings, illustrations, and models.

1396. Do you think that the inducements held out to officers to qualify themselves as interpreters by

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the Admiralty circular of June, 1865, No. 25, are sufficient, and that they have been productive hitherto of much benefit to the service?—I think the appointments have been too few to act as a sufficient inducement to men to prepare themselves for examination, but I hoped at the time when the circular was issued that it would have had a beneficial effect.

1397. In the case of a young officer evincing very superior mathematical ability on his passing, do you think it might be beneficial to the public service if he were permitted and encouraged by the Admiralty to go to the University of Cambridge to study there for a certain number of terms?—As an alternative I should think it would be a good thing; but if the College were established, and if the inducements I have suggested were offered to officers to study at the College, I do not think that a course at Cambridge would be required. I would rather they should pass through their course at the College than at Cambridge, but if no change is made in the present system, I think it would be a very good thing to send officers to Cambridge, looking at it as an alternative.

1398. *Dr. Woolley.* Do you not think it would be a good thing for the service to bring young naval officers into contact with the scientific world generally, as would be the case if they were sent to the University?—Yes, it certainly would; but the difficulty would be in finding the time for it so as not to interfere with an officer's service afloat, as the Cambridge course would not be modified to suit a few.

1399. Are you satisfied with the position of the Naval College at Portsmouth, or do you think it would be any advantage to remove it elsewhere, say, for instance, to Greenwich, which has been suggested?—I think there are great advantages attendant on its being at Portsmouth that are too evident to require to be pointed out; the vicinity of the gunnery ships, and the constant intercourse with officers afloat, must be a very good thing for an officer when he is unemployed; and irrespective of there being a building now vacant at Greenwich that might be turned to use, I can see no advantage that would result from removing the College to Greenwich. If it were intended that officers should have the opportunity of being instructed at the South Kensington School in naval architecture, or in the School of Economic Geology, or other schools in London, I do not see any object in having a College at all.

1400. As a matter of fact, naval officers are at present allowed to attend the Jermyn-street course at a reduction of price; do you know whether they take advantage of the opportunity that is so afforded them?—They did a few years ago, but I do not know whether they have done so of late years.

1401. Do you suppose that the reason why it is not more extensively made use of is, that the course there is adapted to a particular class, and that it is not so much suited for a naval officer?—I think that that reason does operate to a certain extent.

1402. Would it not operate as a reason why they should not take advantage of those special courses, because it rarely happens that they are suitable to them?—I think so certainly.

1403. Do you not think it desirable that naval officers should have some knowledge of chemistry?—I think it is desirable certainly, but I do not consider it very important that they should have it. I would put it before geology, for instance. There is no doubt that chemistry would aid an officer in a great many ways. I should be glad to see officers allowed to choose their own subjects for study, and in that way a study of chemistry would certainly be useful.

1404. *The President.* With regard to extending the period during which an officer should be allowed to remain at the Royal Naval College, the maximum time now being twelve months, do you think that is long enough?—I think that fifteen months would be found practically to be the most desirable time for them to remain at any one period I should not like the Sub-Lieutenants to be kept more than a year or fifteen months.

1405. *Mr. Butler.* Do you find a scarcity in the British Navy of scientific officers?—I should say that they are very rare indeed.

1406. Is that found to operate disadvantageously in many respects?—I think that an officer is a better officer in many positions in which he may find himself in the Navy if he has scientific knowledge; if he has not, it places him at a disadvantage when he comes in contact with officers in foreign services. I may say that officers in foreign services are, as a rule, better educated than our officers are. It also places him at a disadvantage as compared to the sister service, the Royal Artillery, and the Engineers; but I would repeat, that I would not advocate raising to any appreciable extent the general standard of education in the service, but I would give to the few who could appreciate scientific education an opportunity and inducements to follow it out, so as to make it of use to the service and themselves.

1407. We are informed that in the French Navy there is a small proportion of officers who enter direct from the Ecole Polytechnique without passing through the "Borda," a training ship which corresponds to the "Britannia." Have you happened to meet with any of those officers in the French Navy?—No, I have had no experience of them, but I am aware that such is the case.

1408. Have you ever considered whether it might be advantageous in this country to introduce a small element of scientific officers by entry into the Navy in a different manner?—I do not think it would be advisable to enter a separate class of that description. I think it is far better to train our own officers, and in the course of training them we can ascertain who among them are likely to be benefited by a higher scientific education.

1409. Do you not find there is a difficulty in carrying out that higher scientific education by reason of a want of the elementary grounding?—Yes, there certainly is.

1410. You know probably many officers of great ability who, from want of opportunity, have reached a certain age without acquiring the necessary ground work for pursuing scientific study?—Yes, that forms one of the great difficulties that we have to contend with in the education of naval officers, but no scientific knowledge or scientific education would be of use to a naval officer unless he has a practical foundation on which it should rest, I consider that a practical knowledge of his profession is indispensable for him, otherwise his scientific knowledge is of no use; it is only the combination of the two that really can be made of service to us, and I am afraid that if you introduced directly from Colleges on shore a scientific class of that description, it would not only create a class feeling in the service, but would introduce a body of men who would not be looked up to as they should be, on account of their want of practical knowledge.

1411. Have you reason to suppose that that is the case in the French Navy?—No, I cannot speak from any personal knowledge upon the subject; but we cannot compare the two services in a great many respects; ours is a much more practical service than theirs; theirs is a more scientific service than ours.

1412. There are many experiments now taking place with regard to gunpowder; in order to appreciate those experiments is it, for instance, necessary to have a deep scientific knowledge of chemistry?—There is no doubt that a knowledge of chemistry would be of value to any officer who was superintending those experiments, and they would help him in drawing his conclusions from them; but still an officer's practical opinion on such a subject would be of great value, although he may not have any knowledge of chemistry beyond what is quite elementary.

1413. With regard to the navigating class, there was formerly a very useful element in it derived from the Greenwich School, namely, Masters' Assistants;

d they not enter at a higher age and did they not
m a very useful body among the navigating class?
They entered at the age of 15; that was the age
which they left the nautical school, and, generally
eaking, the Masters' Assistants who got appoint-
nts from Greenwich school proved very useful and
luable officers.

1414. I understand you to say that you would not,
the balance of advantages and disadvantages,
vocate removing the Naval College from Ports-
outh to Greenwich?—No, I would not.

1415. Have you fully considered the subject?—
s, I have, but I may say that I have never heard
y reasons put forward for removing the College to
reenwich, except the fact of our having a vacant
ilding there. I have not been in the way of hear-
g what benefit it is supposed would result from
ch a change; and I confess I do not see what ad-
ntage there could be in it.

1416. *Mr. Butler.* Do you think the subordination
midshipmen to Naval Instructors interferes at all
ith the formation of their characters as officers?—
o, I cannot say I think it does.

1417. As regards any practical result, you see no
consistency in his being at one time of the day a school boy, and at another time of the day an officer? —No, I do not see anything objectionable in it, but I think our Naval Instructors' work on board ship is unsatisfactory at present. Rear-Admiral A. C. Key. Mar. 10, 1870.

1418. *Dr. Woolley.* Would there be any harm do you think, in extending the time during which they are under training for another year, making it four years instead of three, and so doing away with the Naval Instructors?—I think if their time in a sea-going training ship were increased to a year and a-half instead of a year, it would be desirable.

1419. Might it not be unfair to limit the privilege of going to the College to young officers who have obtained first class certificates on examination for Lieutenants' commissions, considering that all of them have had the same opportunities of studying at sea?—Yes. I should wish to modify my former answer to that question (No. 1332). I do not think it would be right to limit it to those who take a first class certificate, because you might as well say that those who joined the "Excellent" should only be first class men; but in the event of there being more candidates than there are vacancies, I would let the first class certificates have the preference.

(Adjourned to March 15th, Two o'clock).

15TH MARCH, 1870.

PRESENT:

REAR-ADMIRAL SHADWELL, C.B. (*President*).
REV. DR. BARRY.
REV. DR. WOOLLEY.
CAPTAIN HOOD, R.N.
CAPTAIN RICHARDS, R.N.
S. P. BUTLER, ESQ.

Captain RICHARD ASHMORE POWELL, C.B., R.N., examined.

1420. *The President.* You formerly commanded the "Britannia" training ship?—Yes.

1421. And you have paid a good deal of attention to the question of education as regards Naval Officers; the Committee, therefore, will be glad to have your views as to what should be done in order to improve them in the later parts of their career, after they have become Sub-Lieutenants. You are aware that since the year 1839, instruction has been given to various classes of officers at the Royal Naval College at Portsmouth, and we should be glad to know whether you think that the education that is there given is sufficient, or how in your opinion it might be improved?—I think it highly advantageous that after officers have passed, they should have the opportunity of going to a College on the same principle as at present. As regards my personal knowledge, I was there only for six weeks or two months, 18 years ago; and since that time I can merely speak from what I have heard. I think it would bear fresh organization, more extension of the studies carried on there, and greater inducements to study.

1422. What extension of studies would you propose?—I should propose scientific subjects and international law.

1423. What scientific subjects; electricity and physics, for instance?—Yes.

1424. And chemistry?—I think chemistry, particularly as regards metals. I suppose that comes under the head of chemistry, I should have the subjects so numerous, however, that an officer would be able to choose for himself one or two subjects, as his taste or qualifications might indicate.

1425. Would you propose to include marine surveying and field fortification, in the course of study?—Certainly, I would include surveying. As for fortification, I really do not know that I would include that; opinion changes so much on that subject. Captain R. A. Powell, C.B., R.N. Mar. 15, 1870.

1426. I infer that in your opinion there should be a considerable increase of subjects, and that officers should have an opportunity of selecting those they have a turn for?—Yes.

1427. We are informed that at present the only examination that officers go in for, is one in steam; and that, for that, certificates are granted; do you think it would be advisable to establish examinations on other subjects?—Yes; I do.

1428. Would you make those examinations compulsory, or entirely voluntary?—I would make the examinations compulsory; but I should have a short course, which would enable men whose tastes did not lie in the higher order of mathematics to take up the short course, and this, I think, would be the best way of eliminating, as it were.

1429. What subjects would you be inclined to recommend as subjects to be included in the short course?—Gunnery, steam, nautical astronomy, and surveying. For those who entered into the very higher parts of the course, there should be, doubtless, a reward.

1430. What rewards are you prepared to suggest?—I think I should place the officers who have passed successfully on a separate list, and the Admiralty could draw from it such men as they might require for staff purposes, or for particular service. I think as regards foreign languages, that if the Admiralty were to send two or three Officers to visit the different foreign ports, the distinction and encouragement so given would be a sufficient reward without anything else. It is evident that to fulfil their mission they must be not only linguists, but they must be accomplished in other matters. Again, for the

Captain R. A. Powell, C.B., R.N.

Mar. 15, 1870.

purposes of Committees, those Officers would most likely be chosen.

1431. At what period of an officer's career do you think it most advantageous to himself and to the service, that he should study at the College?—I think from 20 to 30 years of age.

1432. Are you in favour of allowing Sub-Lieutenants to go there after passing, or do you think they are best employed at sea?—I would admit them to the College, but where the promotion is rapid, I should say they are better at sea; the rule I would make would be, that after they had been two years at sea as Sub-Lieutenants, they should be entitled to go to the College.

1433. We have it in evidence that Officers who go up there somewhat late in life as Commanders and Captains, very often have to begin their studies with the very rudiments of mathematical knowledge. Do you think that that tends to show that it would be advantageous if they went there much earlier?—Yes.

1434 Are you in favour of establishing any passing examination on entry, or a test examination after an Officer has been at the College for a short time in order to see whether his elementary knowledge is sufficient to enable him to take full advantage of the instruction that is given at the College?—I should not have any examination for entry, but I should have an examination after a short time, in order that officers might choose the short course, which would be virtually a courteous way of eliminating.

1435. Then if an Officer failed to pass his examination, you would allow him to retire without prejudice?—Yes; the short course would be one which would be got through easily without any great talent. I think that if there were a chance of being "got rid of," Officers who would be benefited by it, and very good ones, might be frightened from going into it, and therefore I would deal delicately with that matter.

1436. Under the present regulations, Lieutenants who wish to volunteer for gunnery duties go through a course of instruction on board the "Excellent," and at the College, and after passing receive certificates of qualifications, which carry with them increased pay. Do you think it would be advantageous to the service if Lieutenants, who did not care about joining the gunnery line, but who still wished to improve themselves in mathematical and scientific studies, were attached to the "Excellent" on full-pay for the purpose of general study at the College?—Yes; but in such case I should have an examination for admission. I think it would be a good thing under certain restrictions, and if an inducement is required, I should recommend that they should be put on full-pay; time to be dependent on the progress they have made.

1437. *Mr. Butler.* Would you admit, then, any Lieutenant who passed a certain examination and wished to go to the College?—Yes.

1438. And do you think that with full pay and time counted, there would be a large number of applications?—I think there would; but you put the question rather differently from my proposition, because I made time to be not altogether certain, and you put them as if they should be both certain.

1439. *The President.* Are you inclined to place any restriction on officers returning to the College for subsequent study, and on the total time that any officer might be allowed to be there altogether?—If he had been found qualified to take out a certificate in the long course, or if he had received an appointment which might have interrupted his studies, or if his studies had been otherwise interrupted in any way, I should at once admit him again.

1440. *Dr. Barry.* In distinguishing between the long and the short course, we are to understand that an officer who passed the test examination might either leave or continue, and take up the long course, but that an officer failing to pass that examination would be restricted to the short course, that is, would be obliged to leave the College?—That is so; passing the test examination would be an admission for the long course.

1441. *The President.* What length of time would you propose to allow for these short and long courses respectively?—I would suggest that there should be three terms for the long course, and two terms for the short course.

1442. Do you think there would be any objection to a Lieutenant studying at the College and remaining there for so long a period as eighteen months, that is to say for three terms?—No, I do not, because I think that he has every opportunity of studying his profession at a naval port.

1443. Do you think it would be desirable to make any alteration in what is called the navigating examination of Sub-Lieutenants, so that it should embrace all the subjects in which they had previously been instructed during their period of training?—I think, unquestionably, that his final papers ought to include all subjects that he has been learning during his period of probation, and I think it would be highly advantageous if they took in practical questions in mechanics, shewing particularly the tension of yards and ropes under certain circumstances.

1444. Do you think that anything might be done to encourage our young officers to improve themselves in a knowledge of French and other foreign languages; for instance, do you think it would be advantageous if the Admiralty were to permit officers to travel abroad for a time, putting them on full pay, and allowing their time to count in case they passed creditably afterwards?—I would not send them abroad except under the circumstances I have before stated, and then I would send them on missions.

1445. In fact, if this regulation should be established, you would not allow young officers to take advantage of it without giving some guarantee that their preliminary knowledge would enable them to do full justice to it?—Quite so.

1446. *Captain Hood.* Do you think that what you recommend would have the effect of spreading more generally a knowledge of French among naval officers than is the case at present?—Yes, I think it would.

1447. *Mr. Butler.* Do you think that their knowledge of French might be increased by improving the knowledge of French on the part of the Naval Instructors?—Yes, I think it might very much indeed.

1448. In your opinion would there be an advantage in sending a certain number of Naval Instructors abroad every year to improve themselves in French, and would you make a knowledge of that language in future a *sine quâ non* for that class of officers?—I think it would be advantageous, but the end might perhaps be obtained in another way.

1449. Will you have the goodness to state how?—By improving their position.

1450. Do you think they can teach French at the present time?—They have not the requisite knowledge generally to do it.

1451. *The President.* I believe that formerly, when you were Captain of the "Britannia," you went on a mission to Brest, in order to make yourself acquainted with the French system of naval education; will you be good enough to tell us generally in what respects their system differs from ours, and what your opinion is with regard to it?—In the first place the admission into the French Navy was competitive in its widest sense. A committee of gentlemen went to different towns in France, inland as well as maritime, and examined all who came before them; those young men who passed the best examinations were then preferred by the General Council in Paris for admission to the naval training ship at Brest, the "Borda;" the ages were from 14 or 15 to 17, and they stopped in the "Borda" for two years; their education, I believe, involved the highest order of mathematics, and the organization of the classes and, the system of educa-

tion generally appeared to be excellent, but very rigid, and the discipline was so strict and so unlike anything that is adopted in English schools, that I doubt whether it would be even tolerated in this country; they only went on shore every alternate Sunday for a few hours; their correspondence was subject to surveillance; they were not allowed to see any of their friends except when they broke off from drill on the alternate Sundays; for trifling offences they appeared to be severely punished, and from what I have heard from French officers afterwards, the system generally instilled into their minds a dislike to study, and they really did very little afterwards. There were two brigs at that time, in which they went to sea during the course of their education, not after they had passed out, but during the interim. I am not aware that they have any College for adult education, which I consider to be a matter of the greatest importance.

1452. Then you think that in those respects the French system is not so good as our own?—I do not think that the French system is so good as our own.

1453. *Dr. Barry.* Do you consider that their entry being at a much later age than it is under our system, is an advantage or disadvantage?—I should think it is a disadvantage.

1454. May I ask why?—Because I believe that their habits were so formed when they have left the training ship, that they were unsuited for the hardships of the sea, and I would go so far as to say unfitted to acquire habits of ready obedience.

1455. *Dr. Woolley.* Have any facts come to your knowledge that would bear out the opinion you have just expressed with regard to French Naval Officers, that their preliminary training unfits for the sea?—I think that we require greater alacrity as regards obedience of orders than the French do, and that our young officers are more able to meet difficulties from the practical knowledge which they have obtained by going to sea young.

1456. *Mr. Butler.* We have been told that in the French Navy there is a class of officers who pass direct from the Ecole Politechnique into the Navy, without passing through the "Borda;" do you know anything about them?—No, I do not.

1457. *Captain Hood.* Are you aware of the further system of training that is pursued in the "Jean Bart," after leaving the "Borda?"—No; I do not think that the system of a sea-going training ship after cadets left the "Borda" was in existence when I was at Brest.

1458. *The President.* You are aware that it has often been proposed to the Admiralty to abolish the Navigating Officers as a separate class; in case that measure should ever be adopted, what would you recommend should be done in order to provide a competent class of Navigating Officers to take their places?—I would recommend that the post of Navigating Officers should be made one of distinction, and that the officers should be chosen from those who have passed the long course, and taken high certificates at the College. At present the Navigating Officers pass the same examination in navigation as the other class.

1459. Would you propose to establish a special course of instruction for Naval Officers, including not only nautical astronomy, but also pilotage?—Pilotage is the only addition that I should make to that examination to obtain a certificate at the College.

1460. How would you propose to have instruction in pilotage given; do you think it might be given by attaching a small vessel to the College for Channel cruizing in the adjacent seas?—I would give opportunities to learn pilotage in the Channel. I would also allow an officer to be tested as to his fitness by a remark book, which he had previously written at sea; and I will take this opportunity of saying that I think the manner in which a remark book is kept ought to be considered a great test of an officer's capabilities and talent for observation.

1461. As connected with this subject, do you consider that advantage is obtained by compelling midshipmen to keep a log, and do you think it would be better if they were encouraged or compelled to keep a remark book instead?—I believe it would be much better to keep a remark book, but with much of the information of the log in it. Captain R. A. Powell, C.B. R.N. Mar. 15, 1870.

1462. *Dr. Woolley.* You mean remarks as to the place in which the ship is, the day's work, &c.?—Yes; and as to the weather. Track charts should of course be insisted upon in a form to be prescribed by the hydrographer.

1463. *The President.* In case of a young officer evincing any superior mathematical abilities, do you think there would be any advantage to the service in allowing and assisting him to go up to study at Cambridge for a certain number of terms?—I believe that in special cases it would be advantageous.

1464. Adverting to a former question relative to the navigating duties on board ship, as you have lately commanded a sea-going ship, the Committee would like to have your opinion as to whether it would be advantageous to the service on the whole to abolish the Navigating Officers as a separate class?—I would not abolish Navigating Officers, but I would open the duties to all; instead of making it, as at present, an inferior position (if I may be permitted to say so), I would make it as high or higher than that held by other executive Officers.

1465. On whom would you devolve the duty of assisting the Captain in navigation? on the Lieutenant?—The Officers should have taken out a certificate at the College to qualify themselves for that duty, and they would then be chosen and appointed by the Admiralty as navigating Officers.

1466. Would you give them increased pay, as performing special duties, the same as is now done in the case of gunnery Officers?—Yes. I would make the position a desirable one.

1467. Then in fact, if I understand you rightly, if the present arrangements should be altered, you would have the navigating duties performed by Lieutenants, who were themselves properly qualified for the performance of those duties?—Yes. I would not take out any particular Lieutenant as the second or third; but an officer who had already qualified himself should be appointed for the duty. I think that by this means you would often have Officers in command of singular ability in manœuvring and navigating ships.

1468. *Captain Hood.* Would you confine navigating Officers to the rank of Lieutenant?—No. I would also have navigating Commanders.

1469. *The President.* For large ships?—For large ships.

1470. *Dr. Barry.* Have you had an opportunity of comparing the acquirements of young Officers presenting themselves for the Sub-Lieutenants' examination, with those which they had on leaving the "Britannia?"—In seamanship they have certainly acquired a much greater amount of knowledge; the examinations of midshipmen in navigation when they had served some years, after leaving the "Britannia," generally proved to me that they had done little or nothing at sea, except practical observation, their instruction in which depends upon the Officers of the ships in which they serve.

1471. Are you prepared to suggest any plan by which young Officers on board sea-going ships might be induced to pay more attention to the naval instruction there received?—The only method I could suggest would be a strict examination, which should be judged of by some authority away from the ship.

1472. At what time do you think the examination should take place?—During the commission of the ship.

1473. I gather from what you have said, that you are not satisfied with the system that has been pursued hitherto with reference to what are called intermediate examinations?—No. I think they have failed to give a proper result.

Captain R. A. Powell, C.B., R.N.

Mar. 15, 1870.

1474. Why?—I believe that a midshipman's progress has been too indulgently looked upon.

1475. The examiners having not unfrequently been their teachers?—Just so; as a general rule, the examiners being perhaps prepossessed in their favour.

1476. *Captain Richards.* In the early part of your evidence you spoke of inducements to study at the College. Will you be good enough to name what inducements you would suggest should be given to Officers to study?—I would, in the first instance, place them on a special list.

1477. *The President.* You mean Officers who have successfully passed?—Yes; those who have passed the standard required, should be placed on a special list, and from them the Admiralty would have an opportunity of choosing for special service, and for Committees such as they thought proper.

1478. Do you think it would be satisfactory generally, or that it would be desirable that the prospect of promotion should be held out to these Officers for having obtained a high class of education alone?—I think that when such qualifications were joined to a character for skill in seamanship, and for officer-like conduct, it would be desirable; but I would not prefer a scholar only to those who had distinguished themselves as sailors and Officers.

1479. *Captain Richards.* Would you allow an Officer to go to the College merely to pick up a certain amount of irregular knowledge, without intending to go through a course, as they do now?—I should not allow him to go at all, except with a full understanding that he was to go through one of the courses, and that should only be interrupted by an appointment from the Admiralty.

1480. Do you think it would be advisable that the appointment of an officer should be dependent on the recommendation of a small Committee, professional and educational combined, so as to relieve the Admiralty of the responsibility of having to decide as to his qualifications?—I cannot think that would be necessary.

1481. Is it your opinion that the practical navigation and pilotage of a ship, and the management of a ship in pilot water can only be learned by practice?—I think so, although an officer's knowledge may be tested by examination.

1482. Do you think it would be a desirable thing, and that it would tend to the benefit of the service, if in case of a ship being carefully navigated throughout her commission, some prospect of promotion were held out to the Navigating Officers, as is the case with Senior and Gunnery Lieutenants, supposing the present navigating class to be done away with?—I think it is most desirable that greater notice should be taken than is taken at present of skilful and careful navigation. At present there is a prevalent idea that it matters very little how a ship is navigated, so so long as she actually escapes danger.

(Adjourned to Tuesday, 22nd March, at two o'clock.)

22ND MARCH, 1870.

PRESENT:

REAR-ADMIRAL SHADWELL, C.B. (*President*).
REV. DR. BARRY.
REV. DR. WOOLLEY.
CAPTAIN HOOD, R.N.
CAPTAIN RICHARDS, R.N.
S. P. BUTLER, ESQ.

CAPTAIN SHERARD OSBORN, C.B., R.N., examined.

Capt. Sherard Osborn, R.N.

Mar. 22, 1870.

1483. *The President.* You have given much consideration to the subject of naval education, not so much with reference to cadets on their first entry (the regulations as which have recently been revised) as with respect to the subsequent opportunities that should be afforded to officers for self improvement?—Yes; the subject has pressed itself very much upon my attention of late, particularly between the years 1848 and 1865, during which time I was constantly employed in the command of different classes of Her Majesty's ships. I was struck during that period with the small improvement that had taken place in the scientific attaintments of the executive officers in proportion to the expenditure and trouble that appeared to have been taken by the Admiralty in educating them.

1484. In what way do you consider that the defective state of things that appears to you to exist could be best remedied?—I will take navigation, for instance, in which a Midshipman passes to qualify for the rank of Lieutenant. From the date of his examination, probably throughout the whole of the rest of his career, he may only once or twice, in a case of emergency, be called upon to navigate a ship, and then be utterly unfit for it.

1485. But supposing the existing Admiralty orders, which are directed to be carefully followed by all officers, were adhered to as they ought to be, do you think that such would then be the case?—I have endeavoured myself, when in command, to oblige the Lieutenants to keep a reckoning, but I have always found that they considered it a very irksome thing to do. I am not quite sure whether the "day's works" were not all copies, and I am sure that naturally, unless they were thrust into positions of responsibility, they take little or no interest in it.

1486. In what way do you consider Lieutenants and Sub-Lieutenants could be practically induced to take more interest in that very important part of their professional duty?—I would require every Midshipman to serve five years at sea, and to produce, at the end of that period, journals and work books proving the trouble that he had taken to maintain and improve the theoretical knowledge which had been given to him as a youngster at the Royal Naval College, or whatever institution may exist. I would insist on a Midshipman being examined at the college or institution from which he started to sea, so as to compare his attainments at that moment with those with which he left the College. Supposing a Sub-Lieutenant to pass satisfactorily up to a fixed standard, below which I would in no case allow him to qualify, I think he should then be asked whether he was prepared to take advantage of the opportunities for superior education which might be afforded him at a Staff College. He might then record his name to qualify as a Navigating Lieutenant, a Director of Naval Studies, a Gunnery Lieutenant, or Secretary and Interpreter. Such a Staff College should, in my opinion, be at Greenwich, and should be divided into three classes, or departments—namely, for Sub-Lieutenants, Lieutenants, and Commanders, or Captains. I would make

a purely civil establishment with the best Professors and Lecturers that could be provided, for the purpose of passing into the Navy, a body of picked officers, competent to fill positions of responsibility, and to train and teach the younger officers. I see no reason why Lieutenants in the Navy, under proper training, should not be as competent to navigate their ships as they now are to fight them in the capacity of Gunnery Officers. I see no reason why Lieutenants as controllers of studies, should not be fit to teach the youngsters all that is necessary to make them efficient Lieutenants. All other professions are competent to teach their own junior members; I see no reason why we should not. I would not allow a Sub-Lieutenant to remain at the College more than one year. Having entered voluntarily, and selected the subject in which he wished to study, I would insist on his passing out at a fixed standard. Supposing a Sub-Lieutenant does not elect to go to the Staff College, and remains at sea, or otherwise, till he is a Lieutenant, I think before he is admitted to the College he should pass an examination showing that he possesses a certain standard of qualification; and then he must pass out of the College within two years, undergoing an examination in the particular subjects in which he has elected to study. All Lieutenants so passing out of the College, should be placed on a list at the Admiralty giving them a prior claim to employment or other advantages. The Commanders I would subject to exactly the same conditions as the Lieutenants. These officers having thus qualified for the various offices I have already enumerated, should stand upon a special list bearing any title that may be convenient, such as Staff Officers. Commanders-in-Chief should be compelled to select their Staff from the special list, and all the Captains in Her Majesty's ships should have one of these Navigating Lieutenants and Instructors appointed to them. To these officers might be safely left the guidance of the midshipmen during the five years' sea service I have spoken of. I would give the Navigating Lieutenants and Instructors liberal pecuniary reward for their attention to the navigation of ships, and as soon as a sufficient number of such officers have become qualified, I see no reason why Naval Instructors, and what we knew formerly as the Master's class, could not be abolished from the Navy.

1487. Does the five years' sea service of Midshipmen, of which you have spoken, before passing include the year in a sea-going training ship, which it is now proposed that all Midshipmen should pass through, or is it in addition to that?—It is without reference to the scheme as laid down at present by the Admiralty. I hold that the education of a cadet at a College on shore should take about three years, from the age of 12 to 15. I will add that I disapprove of training ships, or of boys from the "Britannia" being given sea time before ever they have been on blue water.

1488. *Dr. Barry.* What is the special advantage which you contemplate in a College on shore over a training ship under the circumstances of the "Britannia?"—I think that boys who are intended for the Navy ought to get three years' quiet study and training at a school away from the contaminating influences of sea-ports and ships when they are so very young. From my own knowledge I can speak to many very fine boys having been lost to the profession in consequence of their being so early subjected to the evil influences of a sea-faring life. I think that if they are taken at twelve years of age, whether to a College on the sea-shore or not matters I think very little, provided they are in a good healthy locality, and if they are kept under good masters and are carefully trained, it is quite soon enough to pass them into the Navy at the age of fifteen *as school boys;* the sending them in a group on board one ship is a great risk, for if anything is wrong in the character of the Captain or the Naval Instructor, it is very probable that the whole of the boys of a certain term will be damaged thereby. Supposing the training-ship is perfect, and that you bring these boys all up well, yet they will have been moulded into one type, and we lose what I hold to be one of the greatest merits of our profession—its individuality, arising from varied experiences of the young sailors. I have seen the ill-effects of the over-training system in the case of French officers, who all appear to me to be brought up in a groove, and to think each very much like his neighbour, and when they rise to the higher grades they see (as a French statesman remarked to me) very little farther than their epaulettes. The training-ship, no doubt, is a good institution in the case of nations that have not the diversity of ships, and squadrons, and opportunities that we have for training our youngsters. There they have no other alternative, we have, and I should be very sorry to see all the youngsters of the Royal Navy brought up one pattern.

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1489. *The President.* You have, as I understand, sketched out a scheme for establishing a kind of Staff College at Greenwich, to which you contemplate officers going as volunteers?—Yes.

1490. For what number do you think it would be necessary to provide?—I think you might at first be safely guided by taking the maximum numbers that go to the Royal Naval College now—(without any encouragement, and without any advantage so far as I can see to be gained by them personally, beyond the satisfaction of being somewhat better trained than their neighbours)—I would double that, but would be prepared if a sufficient number of volunteers did not come forward (though I have very little doubt upon that subject) to take the next step by making it compulsory. I think, however, that in the first instance you should give them opportunities of voluntarily preparing themselves for the duties you expect of them. I am not prepared to say what number there should be, but I should think that probably you would have a couple of hundred.

1491. Under your proposed scheme would you allow Captains to go to the Staff College to furbish up their knowledge, and to study higher matters which they have not had an opportunity of going into before?—I can see no objection to that provided they show that they possess a certain standard of qualification on entering.

1492. In the case of Captains going there, you would subject them to some preliminary examination, like the others?—Yes, and a compulsory examination also on leaving.

1493. If I understand you rightly, you think that after the Staff College got into working order, Lieutenants who were properly qualified might take upon themselves the duties that are now performed by the Naval Instructors?—Yes, most certainly, as directors of Naval study, and I would expect them to fulfil all the duties that are at present executed by what is called the Navigating class.

1494. Then I presume your scheme contemplates a very considerable augmentation of the number of Lieutenants which under the last Order in Council has been fixed at 600?—Yes; but I would point out that at this moment there are 626 officers borne on the Active Navy List, namely, Staff Captains, 14; Staff Commanders, 133; Navigating Lieutenants, 213; Navigating Sub-Lieutenants, 137; Acting Navigating Sub-Lieutenants, 29; and Naval Instructors, 100, making a total of 626 officers who are now employed in the fulfilment of duties for which I believe Lieutenants could easily be qualified, and I presume that in the necessary reductions of the Navy at present taking place, it is all-important that we should possess a body of Lieutenants highly educated, and competent to command and navigate Her Majesty's ships, so that in the event of a war, we should possess ready to hand the means of suddenly extending our Fleets. To do this I am strongly of opinion that a large body of efficient Lieutenants is the real solution of the question.

1495. Apart from the conveniences afforded by the

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presence of a large building at Greenwich, for which, owing to recent changes the Admiralty have no present occupation, and also the facility of obtaining the services of first-class lecturers and professors from London, do you not think it would be, on the whole, more advantageous if your proposed College were placed at a seaport near a Naval Arsenal?—If these officers were going to a Staff College to study seamanship, I would say by all means leave them at Portsmouth; but that is not the object, I advocate Greenwich as the place for the higher class of studies, because in London the Naval Officers would have the advantage of being able to attend lectures given at many of the public institutions which exist in the metropolis, and in the numerous factories, shipbuilding yards, &c., on the banks of the River Thames; they would acquire a better general knowledge of the constant improvements and general advance in all departments of science than they would be likely to do in a Royal factory.

1496. Do you think that, as a matter of fact at the present time, many Naval Officers take advantage of the facilities for study and improvement which the various institutions in London afford. I allude particularly to the School of Mines in Jermyn-street, to the lectures at the Royal Institution, and at the School of Naval Architecture at South Kensington, &c., &c.?—I am afraid they do not to the extent that would be desirable; but I think the explanation is a very simple one; I hold that as yet there has not been in our Navy sufficient encouragement given to scientific acquirements by its officers, and the expense, in the case of a great number of officers, who are on the whole poor men, militates considerably against their taking advantage of the establishments to which you allude.

1497. As the ship-building establishments and the factories which exist on the banks of the Thames, to which you have referred, are private establishments, do you think it would be always convenient for officers to attend there, and might not the owners of them rather object to the interruption to the work that would be occasioned by their attending?—I think that there are few large establishments, the owners of which would not be prepared, under proper regulations, to afford every facility to naval officers to witness their working and to acquire general information.

1498. As a counterbalance to the advantages which you are inclined to ascribe to the establishment of a College at Greenwich, do you not think the distractions and dissipations of London society and amusements might act prejudicially?—No, I do not think so.

1499. Very great changes have been in progres in recent years, and in all probability are likely to continue in the science of artillery and naval gunnery; do you not think that there is a very great advantage in having a Naval College at Portsmouth in close proximity to the "Excellent," and, if so, supposing the establishment were removed to Greenwich, in what way would you propose that that want should be practically supplied?—I think that practical naval gunnery can only be taught on board a ship such as the "Excellent;" but I see no reason why officers, during the time they are at the Staff College, should not pass through the "Excellent" in a very short period of time. So far as experiments in gunnery and in all the improvements in the manufacture of weapons, projectiles, &c., are concerned, there is much more for a naval officer to acquire at Woolwich, at Shoeburyness, as well as in large private establishments in England, than he is likely to learn at Portsmouth.

1500. Assuming that a Staff College such as you have described, were established at Greenwich, in what way would you suggest the existing naval College at Portsmouth should be utilized for the benefit of the Navy?—I am not prepared to say that I see any practical use for it.

1501. You do not see any educational use to which it might be applied?—No, but the area I presume would be very valuable in a dockyard, where there is constant expenditure going on in extending its limits.

1502. We have it in evidence before us, that in the French naval service, in addition to the Cadets who are received into the Navy through a training ship at Brest, a certain number of young men are allowed to enter the service at a more advanced age, namely, from 18 to 19, directly from the public schools l'Ecole Polytechnique, &c., do you think it would be still practicable and advantageous to our service if, under suitable regulations, a certain number of entries were made direct from the great public schools in England, say at about the age of 15, the lads so entered going at once to sea?—Yes, I think that system would be a very advantageous one. I do not profess to believe that the schooling that we could give them between the ages of 12 and 15 could only be acquired under some special system of our invention. I think it is quite possible that parents living in the colonies, or in remote parts of the United Kingdom might prefer to educate their boys themselves, or send them to other schools, and I think that, provided such boys passed in at the age of 15, up to a necessary standard of qualification for Midshipmen, it would be very wise to let them do so; and this bears particularly upon what I have already said with reference to not mixing up the question of seamanship with elementary education, and treating Cadets from 12 to 15 as boys who are being simply educated as ordinary schoolboys.

1503. I am afraid it is admitted on all hands that the knowledge of naval officers of French and other foreign languages is, generally speaking, very defective; in what way do you think that could be practically remedied?—By offering, as in the army and navy in India, some advantage to an officer who is ready to perform the duty, when called on, of an interpreter in any foreign language.

1504. You are no doubt aware that by an Admiralty circular, No. 29, dated 23rd June, 1865, some encouragement is held out to officers to qualify themselves as interpreters; do you think the encouragement that is offered under that circular is sufficient?—No; it is like many other circulars; and the inducement that it holds out is not sufficient. I think that if a youngster on entering the service was clearly given to understand that a knowledge of one language besides his own was expected of him, and that in the event of his arriving at a certain standard of excellence in that language, he would receive an advantage (whether in pay or honorary distinction is immaterial), you would find more attention paid to the acquirement of foreign languages than is at present the case.

1505. Do you think that, having regard to the present state of the service, it would be beneficial if the Admiralty were to allow officers to go abroad to improve themselves in foreign languages, giving them leave and full pay for that purpose, and of course subjecting them to such tests as might be thought necessary to show that they have availed themselves properly of the advantages offered to them?—I think naval officers have singular opportunities of acquiring a knowledge of foreign languages in the ordinary routine of the service, and I think that if Commanders-in-Chief and Captains were empowered, by the employment of masters whilst in foreign ports, to aid those disposed to learn a language, you would soon have a number of officers qualified in many foreign tongues. A few of them, under special conditions, might from time to time be allowed, as you propose, to perfect themselves by spending a term or two at a foreign College.

1506. Do you think it would be advantageous if the Admiralty were to make a regulation for establishing at Malta during the winter months, and while the Mediterranean fleet is a good deal in port, a school of instruction on shore for teaching young

fficers French and Italian?—Yes, most certainly; ut I would not confine the instruction to those lan-guages. for one boy will have a faculty for acquiring ne language easily, and another another.

1507. You are aware that the question of the bolition of the navigating class as a separate line in he service, has often been urged upon the Admi-alty; in case of that measure being ever adopted, in vhat way do you think provision should be made for iving instruction in pilotage to Lieutenants who ight volunteer for navigating duties?—I see no ractical difficulty whatever in adopting this prin-iple; when, in 1863, I had to organize a naval force or the Chinese Government, I consulted Captains Burgoyne, Charles Stewart, Nicholas, Noel Osborn, Captain Allen Young and others, and I deliberately ade each of them responsible for the navigation of heir ships, and their logs and work books were dmirably kept. The ships were most successfully iloted, and many of those naval officers have ex-ressed subsequently their obligation to me for having ompelled them to acquire a knowledge of a branch f their profession which they had hitherto much eglected.

1508. Do I understand it to be your opinion that f young naval officers were obliged to attend to ilotage as a necessary branch of their profession, here would be no practical difficulty attending their cquiring a competent knowledge of it?—None vhatever, any more than there has been in their cquiring a knowledge of gunnery, which, in my oung days, was not considered a necessary acquire-ent for a naval officer.

1509. If pilotage were included among the subjects f instruction at the Staff College, would you propose o attach to it a sea-going cruiser, which might take ips in the Channel and in adjacent waters, so that fficers might become acquainted with the soundings, he appearance of the land, the lights, and so on?—I ink that the habit which might be early acquired of aying attention to pilotage generally would suffice or all practical purposes; and the Sub-Lieutenant or ieutenant, on coming to the Staff College, should ndergo the ordinary examination which masters and ates of merchant ships pass through at the Trinity ouse. You must remember, as well as myself, how ften a Second Master, whose life had been spent in he holds of a man-of-war, was formerly suddenly romoted and put in charge as Navigator of one of er Majesty's ships, and on the whole they satisfac-orily performed their duties. I do not see that there ould be more difficulty in making a Sub-Lieutenant qually competent.

1510. In case of a young naval officer evincing ery superior ability, do you think it would be ad-antageous and desirable if the Admiralty were to ive him an opportunity of going up to Cambridge o study for a certain number of terms?—I do not ecognize the importance for practical purposes of aking a naval officer a very astute mathematician; ut I see no reason why a youngster at 20 or 21 years f age, who on his examination shews great ability n mathematics, should not have an opportunity of ecoming what in the French Navy is called "Ingenieur Hydrographique," which is similar to our Naval Surveyors or Hydrographer, or by the acquire-ent of a thorough knowledge of mathematics fit imself to take part for engineering purposes in the onstruction of our ships, machinery, &c.

1511. *Mr. Butler.* Those would be exceptions?—es, strictly exceptions.

1512. I think you have said that in your opinion he management of the Staff College you have de-cribed should be under civil superintendence?—Yes, would make it as much as possible like one of our niversities; I would not confound it with naval outine or discipline, but I would get the ablest Pro-essors and Lecturers, and keep it simply as what we all a civil establishment.

1513. During the period of study that you wish to offer to naval officers, is it, in your opinion, an advantage that they should be in an exclusively naval atmosphere, such as you can insure at Portsmouth better perhaps than at Greenwich?—No; my object is exactly in the reverse direction. My object is to give them an opportunity of comparing their opinions and their knowledge with that of the world as it is progressing around them; to get them, in fact, out of the grooves into which professional men have such a tendency to run.

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1514. Do you think the neighbourhood of London would offer to them far greater facility for that varied experience than any other place in the Kingdom?—I do; but when I say London I think that opportunities should be given to them to visit sea-ports and the great manufacturing centres in this country, as well as in France and elsewhere.

1515. *The President.* In whose hands would you place the government and administration of the proposed College, because it is a large establishment, intended, according to your scheme, to accommodate a very considerable number of officers; it would be absolutely necessary to have it under proper discipline, and thoroughly well managed; how would you propose to deal with that?—I think the whole subject of the education of the Navy, both in its junior and senior branches, is one which is so important at this moment, that I would advise that a distinct branch or secretaryship of the Admiralty should be formed, for the purpose of watching over it, with a view to keep the education of the Navy in harmony with the general movement that is taking place throughout this country.

1516. But who would you place as the resident head of the proposed establishment at Greenwich?—A civilian, a professor; the most highly educated and best Governor of a University that could be found.

1517. *Mr. Butler.* Should he be in your opinion such a man as is placed at the head of our great public schools?—Yes, that is what I mean.

1518. You think that a civilian Head-Master, who has 500 or 600 lads of from 13 to 19 years of age under him, would have no difficulty in keeping up whatever discipline was required in such an establishment?—I think that for the Junior College, the Head-Master of one of our public schools would be perfectly competent, and with regard to the higher school, a man who is competent to be the head of a College at Cambridge or Oxford would, in my opinion, be equally competent to be the head of a College of Naval gentlemen, because they are all grown up, and they are there voluntarily.

1519. Do you think that a knowledge of one or more languages should be an essential qualification for a Flag Lieutenant or Flag Captain?—Most certainly, I would not put on what I call the Staff of the Navy an officer who had not a knowledge of one language at least, in addition to his own.

1520. Have you in the course of your service found that a want on the part of executive officers of a practical acquaintance with navigation, has resulted disadvantageously for ships on expeditions?—Yes; I was first struck with it in the Arctic service, where I felt my own shortcomings, and I remarked to what a lamentable extent it existed, even among a picked body of officers that were sent out on two expeditions to those seas. I have known a Lieutenant in charge of a party of men, positively jeopardizing their lives and his own through not being able to apply the large amount of variation there due to a compass course. I have known in a squadron of gunboats which I conveyed to China in 1857, an officer arrive at Rio Janeiro, across the Atlantic from Cape de Verd, so ignorant of where he had been, that he positively reported the existence of numerous shoals on what we knew to be the broad Atlantic, and I could give many other instances of the same kind.

1521. *The President.* I think you have omitted to mention specifically what subjects of instruction you think should be gone through at your proposed Staff

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College; will you be good enough to mention them?—Mathematics, the higher branches, nautical astronomy, the use of astronomical instruments, mechanics, steam, nautical surveying, fortification, gunnery, and physical sciences. I would also have lectures on political economy and international law, and on naval architecture, chemistry, and other matters.

1522. *Mr. Butler.* What is the extreme limit of time that you would allow for that?—Two years. I would let them elect which of these subjects they would like to study.

1523. Two years at a time?—Two years as Lieutenants; but I would not let them go there at all till they had been three years at sea as Lieutenants.

1524. *The President.* Is there any further observation that you wish to offer to the Committee?—The only additional remark I would make is that I do not, in the present state of education of naval officers, see any reason why there should be a special class called Secretaries to Commanders-in-Chief, and several officers have asked me a question which I have been unable to answer. They have said, "Why cannot naval officers do the duty of paymaster of a ship as well as a military officer does the paymaster's duties of a regiment." I would submit that for the consideration of the Committee.

ETTRICK WILLIAM CREAK, Esq., R.N., examined.

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1525. *The President.* What is your rank in the Navy?—Navigating Lieutenant.

1526. Do you consider that the facilities that are at present afforded in the service for officers of the navigating branch to become acquainted with their duties in reference to navigation and pilotage and other professional matters are sufficient, and if not, have you any suggestions to make to the Committee as to any means by which, in your opinion, they might be improved?—I think that in most cases they are not, and the suggestion I have to make is that young officers should be placed more with the officers who have the actual navigation of the ship.

1527. You would confine their duties more especially to that particular branch of the service which they are supposed to attend to. You would not employ them so much in duties about the decks as has heretofore been customary?—I should almost entirely exclude them from duties about the decks. I think they should have more chance of becoming practical sailors from their being allowed to act as officers of the watch.

1528. In fact you would afford them every opportunity for becoming good practical seamen?—Yes.

1529. What provision do you think should be made for their more efficient instruction in pilotage duties?—I can give you an example of what occurred in my last ship, the "Esk;" there the Second Master was always placed to do exactly the same duty that I did myself when within 300 miles of the land. I was responsible to the Captain that he should do exactly as I did; that he should be on deck at night; that he should be accustomed to understand the use of charts in every possible way; that, in fact, with the charts of the present day he should be able to look at a plan and to get in his mind a fair idea in elevation of the land he was going to see. His duty was to place the ship at night; if land was in sight, he had to do his best to recognize it and to place the ship by cross bearings; he was likewise required, if there was a distant peak in sight above the horizon, to place the ship by an angle of elevation and by known methods; at other times he was allowed to take his turn with the Sub-Lieutenants of the ship in keeping watch, and frequently in the day he acted as officer of the watch; this plan I considered answered very well. On one occasion I had an accident and was laid up, and the ship had to start from Adelaide down the Gulf of St. Vincent through "Back-stairs Passage" at night, and although it was not a very difficult piece of navigation, it was performed by the Second Master so much to the satisfaction of the Captain, that he determined always to pursue that plan in any future ship that he commanded.

1530. Then you would recommend that plan for general adoption if an opportunity occurred?—Yes.

1531. What system should, in your opinion, be pursued with reference to duties in harbour?—I should allow them to go on with the general duties of the ship. If there was any necessity for an examination of a harbour, or any doubt about the safety of place where the ship was anchored, they might be sent on that duty with the Navigating Officer.

1532. I presume you would also require them to possess a knowledge of the means of rating the chronometers, verifying the compasses, and so on?—Yes, of course the compasses would be a very special part of their instruction now-a-days.

1533. You are probably aware that the question of the abolition of the navigating class as a distinct branch of the service, has been very much mooted of late years, and has been pressed upon the attention of the Admiralty, the desire for the change arising from a combination of causes partly depending on a feeling in the service that the duties of Navigating Officers should be undertaken by a more highly educated class, and partly from some dissatisfaction existing among the Navigating Officers with regard to the special position which they occupy in the service. Of course if any change of that sort should ever be carried into effect, equitable arrangements no doubt would be made with regard to the existing interests of the present Navigating Officers. Assuming that were done in a just and satisfactory manner, do you think the change would be beneficial?—I think that the abolition of the present navigating class would be of the highest benefit to the service. I think that you would be able to obtain a sufficient number of officers out of the 600 Lieutenants who are supposed to compose the future list who would take these duties in the same way as Gunnery Lieutenants take their duties. I think that one reason why navigation is so, (more or less,) slighted at present by the Lieutenants and Sub-Lieutenants, is because they have an idea that navigation is associated with a class of officers who do not rise in rank. I think that if the door were once opened, and officers were allowed to take navigating duties, without prejudice to their rank in the service, a very highly educated class of officers would very shortly be available for navigating duties.

1534. You think there would be no difficulty in obtaining volunteers?—I have frequently conversed on the subject with officers afloat, and the answer that I have had from many of them has been, that if the door were once opened, and they were granted extra pay, they would be very glad to study and fit themselves for the duties.

1535. One of the most important points to be attended to is to make efficient arrangements to ensure the competency of officers in the matter of pilotage. Do you think it would be advisable to establish any better system than at present exists by which officers might become acquainted with pilotage?—I think that the fact of their being placed under Navigating Officers when near the land and when going in and out of harbour, would tend very much to give them confidence, and they would also see the way in which the pilotage was carried on. In the case of the "Esk," the Second Master was allowed under my supervision to take charge of the ship when going into harbours that were easy of access, much in the same way as

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Sub-Lieutenants are allowed to take charge of the watch at easy times, so as to give them confidence in their work. In the case of the "Esk," the Second Master under my supervision took the ship twice into the harbour of Wellington; he took the ship into Auckland in New Zealand, and in one or two other instances he took the ship in, under my supervision, to the perfect satisfaction of the Captain, and the ship was in no way endangered, because the Captain was present, and I was present myself to see that he did not do anything that was wrong.

1536. It is probable that under our existing system many Navigating Officers who have not had special opportunities of being employed in ships in the channel squadron, obtain their knowledge of Channel pilotage in the first instance by books, and by study of the charts; do you think it would be desirable to supplement that by a more practical instruction in a small cruizer, so as to give all young officers qualifying for navigating duties under the present or any proposed future system, an opportunity of becoming practically conversant with the navigation of the Channel, the lights round the coast, and so on?—As nothing but practice makes either a navigator or a pilot, I consider it would be highly beneficial for them to have a cruize of that sort.

1537. Do you not also think it would be advantageous if arrangements could be made to give officers who might be employed in navigating duties some systematic instruction in marine surveying, so that they might not only be able to take the necessary observations of angles and measurements, but should also be able to plot the work on paper?—I think that every Navigating officer should be capable of putting in an intelligible and practically useful form, a plan of any harbour he may visit.

1538. A plan made from his own observation?—Yes, entirely from his own observations. I think they should also be accustomed when they are passing islands, or places not well known, to make a sort of running survey of them.

1539. At present, as a matter of fact, officers to whom are confided the duties of navigation, pay very little attention to gunnery duties; do you think that at all desirable, or do you consider it to be a defect?—I consider it to be a defect, as accident might place them in a position in which gunnery would be of great use.

1540. And you would impose upon all of them the necessity of becoming conversant with the practical duties of gunnery officers?—I think they should be as conversant with gunnery as Lieutenants are generally.

1541. So that they should be able to take command of their quarters?—Yes; I do not think it would at all interfere with their navigating duties; there are many times during which ships are in harbour when they might return to their gunnery; in fact it has been a point which was proposed to me in discussion once by a first Lieutenant of a ship, that all Navigating Officers, when not actually doing duties referring to navigation, should take part in the ordinary duties of the ship.

1542. *Captain Hood.* You have stated that you consider there would be no difficulty in relieving the Navigating Officers in a very short time by efficient officers from the Lieutenants' class; do you not consider that it would be absolutely necessary to train up young officers to fill such a position from the day they passed as Sub-Lieutenants?—I think so. I think that from the time they pass they should go through the training I have marked out before, under the Navigating Officer of the ship.

1543. You have also said that you do not see why the navigating duties should not be performed by Lieutenants in the same way that the gunnery duties are now performed by Gunnery Lieutenants. You are aware, I suppose, that Gunnery Lieutenants go through a course of study in the "Excellent" and at the College for fifteen months. Would you not therefore make Lieutenants who volunteered for the navigating line, go through a preliminary training for a certain time, and pass examinations in the necessary subjects before they were allowed to take charge as Navigating Officers, in order to prove that they are competent as such officers?—I think not in the case of those who as Sub-Lieutenants, had once been under the practical training I have already described.

1544. Then you do not consider it absolutely necessary that officers who are to perform the duty of navigating Her Majesty's ships should pass an examination, and prove themselves competent to perform such duties before they undertake them?—I think the trained Sub-Lieutenants should be required to pass the same examination that Second Masters do at the hydrographic department at the present time.

1545. What special inducements would you offer to the Lieutenants who take up the navigating line to perform those duties?—I would give them extra pay.

1546. And what would you propose to do with the present Navigating Lieutenants?—I think they should have the choice of either entering the other line by some equitable arrangement or of retiring.

1547. You would then propose that Navigating Officers should continue as such up to the rank of Captain, or up to what rank?—I think that in private ships Lieutenant should be the highest rank, but that there should be officers of the rank of Commander in flag ships.

1548. Taking into consideration that the list of Lieutenants is to be reduced to 600, and that there are now 213 Navigating Lieutenants, nearly the whole of whom are employed, would it be possible to replace the Navigating Officers from the Lieutenants having such a limit as 600 fixed, and otherwise meet the practical requirements of the service?—I should increase the number of Lieutenants if necessary.

1549. Have you had an opportunity of forming any opinion as to whether the navigating duties in French ships are performed better or not so well as in our own service?—I have met French flag ships in the Mediterranean and have conversed with their officers. I think that as a rule they are equally well navigated with our own. The Captain generally is the officer who pilots the ship and gives the course. The work of the officer who has charge of the navigating duties is simply at noon or at any particular time to point to the chart and say, this is where we are.

1550 *Captain Richards.* Do you think that navigating and pilotage duties should be exclusively performed by some one person specially selected for that purpose?—I think that an officer who had made a *specialité* of navigation and pilotage should be employed for those duties.

1551. Do you think that with the present charts and directions the difficulty of navigation in the Channel as far as the Downs, is essentially more difficult than that of many other parts of the world, where Navigating Officers are supposed to navigate the ship?—I do not think it is a bit more difficult.

1552. Will you state if you please, speaking from your own experience, what you think of the general knowledge which exists among Naval Officers as regards magnetism, so far as ships' compasses are affected by it?—My experience with reference to a knowledge by officers of magnetism is that they know very little about it.

1553. What measure would you recommend to remedy that?—I think that officers should be allowed the opportunity of attending Naval College lectures on the subject similar to those the Astronomer Royal has been giving lately at Kensington.

1554. Do you think that a knowledge of magnetism ought to be made compulsory on all classes of officers?—I think it should be.

1555. Do you think it desirable there should be a special Instructor appointed at the College to give

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this information to officers?—I think there should be a special officer to instruct them in the theory of magnetism, and also in the manner of correcting their own compasses.

1556. Do you think there is a naval officer now in the service who is eligible to such an appointment?—Yes, I think so.

1557. *Dr. Woolley.* Do you think that the navigating officers have sufficient knowledge at present of the scientific part of navigation?—I think they have for all practical purposes sufficient instruction in navigation.

1558. Do you think it would be an advantage if they had opportunities of study afforded to them of a more general kind, either at the Naval College or elsewhere?—I think they should be encouraged to study subjects relating to navigation.

1559. Anything else besides navigation?—I think they should go through a course of mathematics, mechanics, hydrostaticis, &c.; steam, iron-ship building, and especially magnetism and meteorology.

1560. Are navigating officers generally better acquainted than other naval officers with magnetism and its effects on ships' compasses?—I think that with a few exceptions they are not so.

1561. *Mr. Butler.* Have you known Master's-Assistants and Masters who had been educated at the Greenwich school?—I have known several of them.

1562. Were they well instructed in the theory of navigation?—With very few exceptions they were very well instructed.

1563. Were they superior as a class to an equal number of other masters?—I think as a rule they were superior in that one point only.

1564. That is in the theory of navigation?—Yes, it was about the principal thing they knew.

1565. They had been taught that rather to the exclusion of other subjects?—Yes.

1566. *Dr. Woolley.* In what other subjects do you consider they were inferior to the others?—With a few exceptions I think they were inferior in the knowledge of languages.

1567. Do you think that Navigating Officers are generally very strong on that point?—No.

1568. Are they not weak on that point?—I think they are equal to other officers.

1569. I asked you to particularize in what respects they are inferior?—I think that in general knowledge those educated at Greenwich are inferior. For instance, their knowledge of grammar, history, and even geography.

1570. *The President.* Are there any further remarks that you wish to offer to the Committee?—I wish to point out to the Committee what I consider a great defect in the present system of navigating ships. In many instances the case stands thus:—A Commander is appointed to his first ship, having very little knowledge of navigation. The Navigating Officer, also in his first ship in charge, may know a great deal more theoretically, but practically he is not a better navigator, having been learning discipline and the interior economy of a ship on the lower deck. The ship is therefore navigated without confidence, and in narrow waters at great risk, more especially when from circumstances of weather dead reckoning is the principal guide. Steam, and sometimes excellent seamanship, have, I believe, often saved our ships in such cases from disaster, not their superior navigation and pilotage.

Adjourned.

6TH MAY, 1870.

PRESENT:

REAR-ADMIRAL SHADWELL, C.B., *President.*
REV. DR. WOOLLEY.
CAPTAIN RICHARDS, R.N.
S. P. BUTLER, Esquire.

EDWARD J. REED, Esquire, C.B., Chief Constructor of the Navy, *examined.*

E. J. Reed, Esq., C.B.

May 6, 1870.

1571. *The President.* Do you consider that it would be advantageous to the public service for naval officers to receive as a part of their professional education, some systematic instruction in the principles of Naval Architecture, and in the details of construction in ship building?—Undoubtedly.

1572. In what manner do you consider such instruction and information could be best imparted?—I think partly by teachers, and partly by a text book.

1573. Is the nature of the subject such as to admit of the fundamental principles and leading ideas being explained in a practical and popular manner without having recourse to abstruse mathematical formulæ?—Yes, applying the question to the results which it is necessary for an officer to know, but not to the mathematical methods by which the results are arrived at.

1574. Will you be so good as to favour the Committee with your views as to the extent to which a course of instruction on this subject, arranged for the requirements of naval officers, should extend?—The naval officer should, I think, possess some knowledge of the following subjects connected with Naval Architecture:—

(1) Practical ship-building, including an acquaintance with the names, construction, connections, and purposes of the principal parts of wood, iron, and composite ships of war, both armoured and unarmoured:

(2) Ships' plans and drawings, both "construction" and "fitted," including an acquaintance with the principal lines and details shown upon them.

(3) The tonnage of ships: both "builders' tonnage," as affording a rough means of comparing the exterior bulk of different ships; and "register tonnage," as an accurate measure of the ship's internal capacity for fiscal purposes:

(4) Pumps, capstans (including the application of steam-power to ditto), and other machines used on board ship: a full acquaintance with these is desirable:

(5) Displacement of ships: hydrostatical principles connected with, and practical methods of determining. Also the methods of finding the position of a ship's centre of buoyancy, and the construction and use of curves of displacement, curves of sectional areas, &c.:

(6) Stability of ships in smooth water: elementary principles of both statical and dynamical. Influence of stowage of weights, and form of ship, on transverse stability. Metacentric height in connection with stability. Relation of longitudinal stability to trim:

(7) Behaviour of ships among waves. Rolling, pitching, &c. Connection between behaviour and stability in smooth water. How influenced by wave motion: general principles of wave motion.

(8) Resistance and propulsion of ships. Relation between forms and proportions and resistance; methods of approximating to the speeds and engine-powers of steam-ships; action of wind on sails; causes of different behaviour under sail; acquaintance with the terms "centre of effort," "centre of lateral resistance," "lee and weather helm," &c., &c., and their relation to each other.

(9) Foulness of bottom in its relation to loss of speed; means taken to prevent fouling; dangers of galvanic action when copper and metal sheathing, or compositions containing copper, are used.

(10) Manœuvring of ships under sail and under steam, including a general acquaintance with all means of steering (particularly with mechanical appliances); and with the theory of the action of the common and balanced rudders, twin-screws, &c.

(11) Strength and strains of ships; hogging, sagging, change of transverse form, &c., &c.; their causes, connection with ship's form and stowage, &c. Also the means of resisting straining adopted in different classes of ships.

(12) Steam and the steam engine. In this department the handbooks of Messrs. Brown and Main, supplemented by information drawn from other sources, respecting super-heaters, surface-condensers, &c., &c., as applied in the most recent marine engines, will, in my opinion, give the naval officer the general knowledge he requires.

1575. Can you recommend any existing work as a manual of instruction in these subjects suitable to the professional requirements of naval officers?—No, I think not; and one of the statements which I was going to make to the Committee is with regard to a text book being prepared for the use of naval officers.

1576. No such work being at present extant, do you think the Admiralty would meet with any difficulty in causing such a manual to be prepared?—No; I think there would be no difficulty in the matter. I think that if Dr. Woolley, the Director of Education, were directed by their Lordships to edit such a book, and the staff of my office were allowed to assist me in compiling it, the object might be accomplished without extraneous aid.

1577. Do you think that instructions on this subject could be efficaciously imparted by means of lectures?—Not by means of lectures only, but lectures should, I think, form part of the system of instruction.

1578. Would there be much difficulty in arranging a careful course of lectures on the subject?—I think not.

1579. If naval officers possessed an elementary knowledge of the principles of naval architecture, do you think they would be in a better position to critically estimate and report on the sea-going capabilities of the ships of the fleet?—I have no doubt they would be.

1580. Would such critical reports be likely to prove useful to the professional constructors?—Extremely useful. We feel much in want of the reports of officers having experience of particular ships, and possessing the necessary information to enable them to assign the true causes of the special behaviour of particular vessels.

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1581. In case the Admiralty should make arrangements for giving instruction in naval architecture to naval officers at or near London, do you think the various ship-building yards on the banks of the Thames would afford sufficient facilities to them to study the practical details of construction?—I do not think that these yards alone would afford all necessary facilities. There is at present no ship building, for instance, for the British Government upon the banks of the Thames, excepting one or two Monitors; and ships not built for our Government are both deficient of many features of construction and fittings which men-of-war possess, and have some features of construction and some fittings which, from cheapness and other causes, are very different from those of Admiralty ships, and would furnish bad examples for the observation of naval officers. But Chatham dockyard being so near to the Thames, would be easily accessible, and would fully compensate for the deficiencies of the Thames in this respect.

1582. Can you inform us how many private ship-building establishments of importance there are on the Thames, or near London?—About eight or nine; nearly all iron ship-building firms.

1583. Do you think that the proprietors or managers of such estsblishments would be willing to give naval officers the *entrée* of their workshops, to afford them facilities for obtaining information, and to allow them to inspect ships in progress?—I have no doubt they would, almost without exception, under suitable regulations as to the periods of their visits.

1584. Do you think the naval officers would be able to study the details of practical construction in shipbuilding as advantageously in private establishments as in the Royal Dockyards?—No, I do not, for the reason I have stated in answer to No. 1581. I may further mention that the precautions for safety in the form of double bottoms and watertight divisions of other kinds, and also in the form of pumps and fire services, are usually inferior in private ships; and I consider it very desirable that naval officers should be accustomed to inspect and thoroughly understand the working of all such arrangements. At the same time I consider it very desirable that naval officers should have frequent access to private firms, as it often happens that improved fittings and appliances first come into use in mercantile vessels, and also because it would add greatly to the facility with which naval officers would manage the general fittings of a man-of-war if he were acquainted with what are often the simpler methods of merchant vessels.

1585. I presume also that the details of armour-plating could be less efficiently studied in private establishments?—Undoubtedly: frequent cases have come to my knowledge of the armour-plate work of important ships building for foreign Governments being done in an inferior manner for the sake of cheapness.

1586. *Dr. Woolley.* Do you think that all needful information as to the actual mode of building ships and nature of fittings could be obtained by occasional visits to Chatham Dockyard, either by officers alone or accompanied by an instructor?—In so far as war-ships are concerned, my answer is Yes; but I think that visits to private firms are very desirable.

1587. If so, how frequently should such visits be made?—A lengthened visit once a fortnight to Chatham, would, I think, be sufficient.

1588. *Mr. Butler.* What length of time would you require for the course of study you describe?—I should think that all I contemplate here might be acquired in a single year, in combination with other subjects, provided the necessary text book, or books, were in the hands of the officers; observing that, I exclude from this reply the study of steam and the steam engine.

1589. What instructional staff would you require?—I do not think it need be a large staff. Two competent instructors would suffice to teach a considerable number of officers; observing that there is nothing in the list of studies that I have mentioned excepting the steam, and the question of fouling and sheathing of ships which could not be taught by one competent naval architect or ship-builder.

1590. Would you require models?—Yes; models would be almost absolutely requisite for some branches of study.

1591. *Dr. Woolley.* Do you think that models could be provided at a moderate expense?—Many of the models now made for Admiralty purposes might be sent to a Naval College, before they are exhibited at South Kensington, and beyond these the further models required would be inexpensive.

1592. *Captain Richards.* Supposing suitable instruction were provided, do you think that the knowledge you consider desirable could be imparted at such an establishment as the Royal Naval College at Portsmouth?—With the exception of visits to private firms, it could; but in view of the fact that the Government schools of the metropolis will probably be concentrated into one, with a large and efficient staff of teachers, I have little doubt that the theoretical portion of the course of study which I have suggested would be obtained with less facility at Portsmouth than in London.

1593. *Mr. Butler.* In the Naval Academy of the United States there is an edifice known as the "Steam Building," in which a marine engine, complete in all its parts and ready for use, and models and drawings, and boilers in several stages of construction are to be found. Do you think that such an institution would furnish all the requisite facilities for the study of steam and the steam-engine?—No, I think it is exceedingly undesirable to limit the knowledge of naval officers to what can be seen from a single steam-engine, supplemented by models. At the present moment the engines manufactured both for mercantile and war vessels differ very much indeed, in type, and further changes are very likely to take place, and I should consider it advantageous for naval officers to have access to the private establishments in which all these varieties of engine are built; at the same time it must be borne in mind that the minor alterations which engines and boilers frequently undergo are important, and could be studied only in a naval establishment.

1594. Would Mr. Penn allow officers to visit his factory?—Yes, I think so.

1595. Does Portsmouth or the Thames furnish the best experiments in the action of artillery against iron plates?—The Thames; because all the experiments at Portsmouth take place with guns, none of which exceed the 7-inch gun in power.

1596. Have they at Portsmouth a long range?—No. The plates are within a few feet of the muzzle of the gun, both being in the same ship.

1597. In the course of study which you have described, would the chief part be done in the lecture-room or out of doors?—In the lecture-room.

1598. *Dr. Woolley.* Do you not think a tolerably full course of practical mechanics, mechanism, and machinery would be useful to naval officers?—Unquestionably.

1599. *The President.* With reference to the course of study of naval architecture that you have described, would it be practicable to arrange it in two or more special courses, taking up a moderate time, so as to allow officers to acquire only a moderately, or a more advanced knowledge of the subject, as they might be inclined?—Perfectly practicable. I think, with judicious instruction and with a properly prepared text book, a complete and a reduced course, or a first and second course, might easily be provided for.

1600. Have you any further suggestions you wish to offer to the Committee?—Not any at present.

(Adjourned.)

EDUCATIONAL COMMITTEE.

Somerset House, 26th Feb., 1870.

THE Admiralty have recently had under consideration the arrangements relative to the primary ation of young Naval Officers, on their first entry into the Service, and it is intended, in consequence, tend the period of instruction on board the "Britannia" to two years, and that on board of a sea- Training Ship to one year, after which young Officers will commence their duties as Midshipmen in ervice generally.

During the three years' instruction in the Training Ships, the Midshipmen will have had the oppor- y of acquiring—

1. A competent knowledge of Arithmetic.
2. Algebra, as far as quadratic equations, ratios, proportion, the progressions, and the application of inomial theorem.
3. Selected portions of the first four, and sixth Books of Euclid.
4. Plane and Spherical Trigonometry, both practical and theoretical, as far as may be necessary to rstand their application to Surveying, and the proofs of the rules in Nautical Astronomy, and the ical solution of all the problems in Navigation and Nautical Astronomy used at sea.
5. A short course of Steam, and the Steam Engine.
6. Some elementary instruction in the Principles of Surveying.
7. Instruction in English, French, Geography, History, and Drawing.

In the sea-going Ships in which they may be subsequently employed, Midshipmen are not expected d much to their theoretic knowledge, but to keep up, and improve, what they have already learnt in training Ships, and to become thoroughly conversant with its application to the practice of Naviga- and Nautical Astronomy at sea, and under all circumstances, so that they may subsequently be pre- l to pass creditably their examinations as Sub-Lieutenant.

Their Lordships now propose to consider the further educational requirements of Naval Officers, after obtain the rank of Sub-Lieutenant; and have appointed a Committee to investigate, and report on subject.

The Committee are desirous of obtaining the views and opinions, on these important matters, of ers of various ranks and positions in Her Majesty's Navy, to whom personal appearance to give nce might not be convenient; and thus, while imposing a very moderate amount of trouble on the ns referred to, they trust they may elicit much valuable evidence, and, at the same time, extend the of their inquiry in a very beneficial manner.

As President of the Educational Committee, I shall, therefore, be much obliged if you will favour me your opinion upon such of the accompanying questions as you may be disposed to entertain.

An answer at your earliest convenience will oblige.

I am, Sir, your faithful and obedient Servant,

(Signed) CHAS. F. A. SHADWELL,
Rear-Admiral and President of the Committee.

Questions relative to the Improvement of the Higher Education of Naval Officers.

1. ould Officers have opportunity, during their professional career, of further study, after passing their examinations for Lieutenant?

2. What course of instruction should those opportunities embrace? on what subjects?

3. t what period of an Officer's career could these studies be most beneficially undertaken? Should they be compulsory or voluntary? Either wholly or in part?

4. re you of opinion that the Royal Naval College at Portsmouth affords, at present, sufficient facilities for the attainment of the above objects?

5. ave you any suggestions to make for improving the present system, and for extending the course of instruction?

6. Do you think that it would be advantageous, or desirable, to establish a system of examinations for Officers studying at the College; either compulsory or voluntary; in order to stimulate industry, by granting honorary certificates of proficiency, and also with the object of eliminating those students who do not employ their opportunities satisfactorily?

7. If examinations should be uniformly established, what advantages should Officers, who pass successfully, obtain for their exertions, and what inducements should be held out to them to encourage proficiency?

8. What, in your opinion, would be the relative advantages and disadvantages of moving the Naval College, as a place of higher education for Naval Officers, from its present position at Portsmouth, to any other place — say Greenwich, or elsewhere?

9. Have you any suggestions to offer for the practical improvement of the study of French and other foreign languages by Officers?

10. Have you any suggestions to make for improving the knowledge of Officers in navigation and pilotage; bearing in mind that the abolition of the Navigating Officers, as a separate class, has frequently been urged on the Admiralty; and that if that measure should ever be adopted, adequate provision must be made for assisting the Captains of H. M. Ships in the important duties connected with their safe navigation?

11. In the case of young Officers, on passing their examinations, evincing superior mathematical attainments, do you think that it would be advantageous to the public service to permit them to study at the University of Cambridge, for a certain number of terms, in order to improve themselves in the higher branches of mathematics and science?

12. Will you favour the Committee with any other observations you may wish to offer?

NAMES OF OFFICERS.	1.	2.	3.
1. Captain C. C. Forsyth, R.N., H.M.S. "Wivern."	Yes.	Mathematics, same as second class Gunnery Lieutenants.	As a Sub-Lieutenant: com sory.
2. Captain Geo. Hancock, R.N., H.M.S. "Duke of Wellington."	Yes—certainly.	Three Courses of Instruction: 1. General Professional Improvement. 2. Gunnery Staff. 3. Navigating Staff. All who go to college to go through the first for six months, after which may have six months for 2nd or 3rd Course.	After passing for Lieuten the first six months co compulsory, second and t optional. Should be en raged by preference in motion and appointment well as by pay.
3. Captain Sir F. L. M'Clintock, Knt., R.N.	Yes.	A general knowledge of modern warfare, naval gunnery (practical and theoretical), torpedoes, defence of harbours, modern telegraphy and signalling, the steam engine, some acquaintance with pilotage of channel and principal sea ports, navigation, and French.	Most beneficially as a S Lieutenant or Lieuten partly compulsory. A hig standard should be requ for senior Lieutenants, G nery Lieutenants, and, sh the Navigating class ever abolished, for Navigating L tenants.
4. Captain T. P. Coode, R.N., H.M.S. "Royal Adelaide."	It would be of great benefit to, and would raise the tone of, the service.	The course should embrace a period of from one to two years: the higher branches of mathematics, steam, foreign languages, naval architecture, surveying, chemistry, natural history, drawing.	After a Lieutenant has ser from two to five years at s part of the course should compulsory, to last a y the remainder voluntary, t being prolonged for th who show decided talent higher subjects; very exc tional cases may be allo to remain over two years.
5. Captain Wm. G. Luard, R.N., C.B., H.M.S. "Indus."	Yes.	Three short Courses: 1. Mathematics and Navigation. 2. Steam, Gunnery, Languages, 3. History. Optional: Drawing.	After promotion to each ra Wholly voluntarily.
6. Rear-Admiral James H. Cockburn.	Most assuredly.	Mathematics in its advanced branches, marine engineering, naval architecture, and French; also political economy, history, physics, &c.	On attaining the rank of C mander, and should be vol tary: before confirmation Commander should be obli to pass through the advan "Excellent" course.
7. Rear-Admiral J. W. Tarleton, C.B.	Most assuredly.	Higher mathematics, nautical astronomy, theory of steam, gunnery, chemistry, languages, ship building.	As a Lieutenant and afterwar up to 35 years of age.

4.	5.	6.
lass rooms should be provided, and er accommodation for Officers.	Every Lieutenant should have at least four consecutive months, in every four years, in a gunnery ship.	A probationary examination after three months study; Officers then to select the classes they will work for. A final examination to be held. Does not believe in honorary distinctions; honorary awards, such as scholarships, much more efficacious.
t might be made so were the numf Sub-Lieutenants reduced and the blishment reorganized.	Officers should study for six months after passing present examination for Lieutenant, also Gunnery Lieutenants from "Excellent" and such others as may be deemed desirable. Half-pay Officers to mess but not to lodge in College.	Yes. Compulsory for Sub-Lieutenants. Two commissions to be given annually, one for Gunnery, and one for Navigating Staff.
	.. ..	Yes, very desirable.
t consider the Naval College, as at sent constituted, affords sufficient lities.	Not sufficiently acquainted with the present system to form a correct opinion; imagines it will require complete remodelling.	Examination should be compulsory. Honorary certificates and rewards being granted to those who distinguish themselves. Students not progressing satisfactorily should be expelled.
If fully developed and properly orced.	The course of instruction should be entirely revised, and idlers summarily discharged.	Examinations should be compulsory
s that the College at Portsmouth ld easily be made suitable, looking he future employment and number Naval Officers.	The College should be entirely confined to Officers in the advanced and voluntary courses. Sub-Lieutenants or Lieutenants should be accommodated on board the gunnery ships.	Officers should pass out; and receive certificates of merit, 1, 2, or 3. A month's trial should be allowed to Officers not capable, or not disposed to continue the course with credit.
Neither as regards course of study, instruction given.	The College as at present existing should be abolished.	Compulsory, not desirable; Test papers on entry and on leaving better; Results being reported to Admiralty; higher examinations to be voluntary; Certificates being granted and notations made on Navy List.

NAMES OF OFFICERS.	7.	8.	9.
1. Captain C. C. Forsyth, R.N., H.M.S. "Wivern."	Flag-Lieutenants should be selected from men who have passed a high class examination. Their speaking well, either French, German, Spanish, or Italian, should be compulsory.	Greenwich objectionable from its distance from a naval port.	Efficient professors should provided at the principal ports, and at Malta; Of attending to pay a small only.
2. Captain Geo. Hancock, R.N., H.M.S. "Duke of Wellington."	Half-Pay Officers to be encouraged in voluntary examinations. Certificates to be granted, to be noted at the Admiralty, and to be considered as claims for employment or promotion. Sub-Lieutenants, and Gunnery-Lieutenants should become Staff Officers for Navigating and Gunnery duties, and receive staff pay.	No place so fit as Portsmouth from its nearness to the gunnery ship, and facilities for seeing every improvement in ships, machinery, and materiel. This could not be provided elsewhere. There are also fewer distractions than there would be nearer London.	A resident linguist should attached to the College. T nical terms connected machinery and seaman should be taught.
3. Captain Sir F. L. M'Clintock, Knt., R.N.	.. .. ..	As a place for the higher education of Naval Officers, the College at Portsmouth is well situated, being in a dockyard, and near to the Naval Gunnery establishment; no other place possesses these advantages.	Increased inducements to the continent where alone ciency can be attained, is desirable. At present Offi not knowing when they be called upon to serve, main in England, and ap at the Admiralty occasion lest they should be passed This uncertainty deters m from crossing the channel, should be removed.
4. Captain T. P. Coode, R.N., H.M.S. "Royal Adelaide."	Officers passing successfully to have sea pay and time allowed them, according to proficiency.	Consider it advisable to have the College at a naval port, to enable Officers to keep up their knowledge of professional subjects.	Would suggest that Ger Italian, and Spanish shoul taught as well as Fre Officers should be encour to go abroad during vaca for improvement.
5. Captain Wm. G. Luard, R.N., C.B., H.M.S. "Indus."	See answer to No. 11.	The reasons for retaining it at Portsmouth, in my opinion, far outweigh those for removing it.	See answer to No. 6.
6. Rear-Admiral James H. Cockburn.	The certificate should merely be an element of merit. Officers should not be judged by performance at College; if half-pay is not considered sufficient, an allowance should be given for messing, 3*s*. per day.	Unless Greenwich Hospital be turned into a College for all Officers, including cadets, the many advantages of Portsmouth incline me to prefer it to any other place.	Should be examined in Fre upon passing for Lieuten
7. Rear-Admiral J. W. Tarleton, C.B.	Examinations should only be established as above. Too much preference should not be given to book learning, lest other valuable practical qualifications should be ignored. A Commander's commission to be given annually to the best of not less than three and under suitable regulations as to service, &c.	If sufficient accommodation can be provided, Portsmouth is the place best suited for the higher education of Officers.	After passing satisfactorily College, Officers might granted leave on full pay travel, visiting dockyar and other establishments, sending reports to Admira

10.	11.	12.
ting Officers to assist in instructing rdinate Officers, as to taking sights ore, &c.	Thinks that mathematics as far as named in No. 2, all that is necessary. No benefit to the Public Service from sending young Officers to Cambridge.	More time at the College should be allowed to Sub-Lieutenants before passing, College course should come first, then a four months' course in "Excellent." Professional libraries and reading rooms should be established at home ports, and at Malta.
eutenants should be educated for erformance of navigating duties. ers will be as ready to join the ff Corps" for navigating duties as now are for Gunnery duties.	Do not think it is desirable as a rule, as it is not advisable to withdraw Officers from the active duties of their profession for so long a period.	.. ..
l retain the College at Portsmouth, arry out the instructions suggested swer to questions 2 and 3.	Yes. Their number will of course be very limited, their study should be directed to the application of those sciences to subjects connected with the naval profession.	.. ..
cers should be able to navigate a . Pilotage requires a special edun and constant attention: not at all ssary for all Officers to study it.	It might be advantageous to send Officers of very decided superior attainments to Cambridge, with a view to their becoming Instructors at Naval College.	The study of mathematics and steam, obligatory; a third subject, optional. Drawing should be taught to those who wished. Officers on leaving should go through Gunnery course before joining a ship. Officers on half pay who had previously been at College as Lieutenants should be permitted to return to resume their studies, receiving no benefit beyond honorary distinctions. Not to compete with Lieutenants.
called upon to give evidence on a ner occasion as to the abolition of gating Officers, I strongly opposed measure. I not only retain my ner convictions, but I have been irmed and strengthened in them since.	A free course at Cambridge would be a suitable reward to grant under No. 6.	That the present Britannia system is far inferior, and produces a worse article as a Naval Cadet, than the old Naval College did.
uch stress has been put upon keepthe ship's reckoning, and not enough n pilotage, which is more important. e attention should be paid to marine eying, tides, lights, buoys, marks, the last six months of a sea-going ing ship should be devoted to this k; the coasts and the channel are iently adapted for this training.	This might be encouraged as an exceptional case. Extraordinary mathematical attainments not generally necessary.	Cadets have hitherto been entered too young; the instruction given on board ship is often inadequate and too narrow; the proposed lengthened instruction in "Britannia" is a great improvement; a good College, if established, would be better. Men of higher attainments as Chaplains and Tutors should be entered.
case, Sub-Lieutenants volunteering avigating duties should be specially ucted in a sea-going steam training . in navigation, steam, pilotage, and quitting gunnery; should receive eased pay, and promotion to the iest ranks should be open to them.	No obstacle should be offered to this; but it seems unnecessary to encourage it, as the numbers would be very few, and it might take Officers away from the practical duties of their professions.	My conviction is that the rudiments of a sound nautical education would be better imparted in a College on shore, than in a training ship; the most perfect training is but a sorry imitation of a good school.

NAMES OF OFFICERS.	1.	2.	3.
8. Captain A. F. R. De Horsey, R.N., H.M.S. "Hector."	Yes.	Mathematics, mechanics, navigation, and nautical astronomy, civil and military engineering, surveying, French, and Spanish, elements of naval architecture, and chemistry, naval signalling in all its branches. A short course to be one year, a long course two years.	Any time within six month obtaining promotion. Sh be voluntary.
9. Captain Chas. W. Hope, R.N.	Most certainly.	Higher mathematics, mechanics, hydrostatics, theory of projectiles, nautical and practical astronomy, surveying, foreign languages, steam, also short course of naval architecture, field fortifications, international and maritime law.	After three years sea servic Lieutenant, or five year Sub-Lieutenant and L tenant combined; and as C mander and Captain when employed, if under 40. Stu to be voluntary, except st Officers to select their subje
10. Captain Alan H. Gardner, R.N.	Absolutely necessary.	Mathematics, gunnery, steam, modern languages, drawing; lectures should be given in astronomy, shipbuilding, fortifications, maritime and international law, chemistry, geology, and physics.	As young Lieutenants a some active service in t rank: entirely voluntary.
11. Captain W. Gore Jones, R.N., H.M.S. "Impregnable."	Yes.	Astronomy, mathematics, mechanics, chemistry, fortification, surveying, steam, gunnery, languages; Officers to select the study for which they have an aptitude.	At what ever time best suit Officer's service convenie but not later than 30 for a entry; study to be comple voluntary; a severe preli ary examination in elemen mathematical knowledge t passed before admission: lege not to be consider preparatory school; Offic be permitted to return a se time at any rank or age.

4.	5.	6.
	A Naval Staff should be instituted at Greenwich or Woolwich, for the voluntary instruction of Lieutenants, Commanders, and Captains wishing to qualify for Staff appointments.	Yes. Before quitting the College, and honorary certificates to be granted.
.t present constituted.	College should be remodelled; the number of professors increased; lecturers in chemistry and physics appointed; an apparatus provided; an observatory should be fitted up; a steam launch attached for use of surveying classes. Entry should be twice a year; courses of study and times should be re-arranged; attendance within prescribed hours compulsory; instruction in gunnery and torpedoes should be given in "Excellent." Officers should select their subjects of study; time at college not to exceed three terms; course of steam compulsory, and gunnery optional, occupying one term, to be passed by all Officers; no one eligible for Captain who has not passed through this course; rules to be modified for Officers returning a second time; and examinations then to be optional.	Yes; and should be compulsory; honorary certificates should be awarded; Officers not doing well should retire; no Officer should return a second time who had not done well at first.
the College were remodelled, and room obtained by removal of the Lieutenants.	The establishment should be encouraged by the Admiralty; more Instructors should be employed; Officers should be placed on special or full pay; time at College to count as harbour service.	Voluntary periodical examinations should be established; Officers not availing themselves of the advantages of the College should be dismissed.
commodation of the College re- s to be increased, the staff of In- rs to be augmented, and the n of studies to be rearranged.	.. ..	Officers should be subjected to examination in the subjects they have selected for study, and degrees granted according to proficiency; Officers not taking advantage of the facilities offered them should be compelled to leave.

NAMES OF OFFICERS.	7.	8.	9.
8. Capt. A. F. R. De Horsey, R.N., H.M.S. "Hector."	Officers obtaining Staff College certificates to have notations against their names in the Navy List, to receive an increase of pay, to wear some distinctive uniform. Flag Captains, Flag Lieutenants, Naval Attachés, &c., and other higher appointments to be selected from those who had qualified as Staff Officers.	Portsmouth would answer for a Staff College; Greenwich or Woolwich more suitable for quiet study and freedom from distraction.	No.
9. Captain Chas. W. Hope. R.N.	A Commander's commission should be given half-yearly. Officers should receive appointments suitable to their talents; preference should be given to the most successful. Professorships at College should be open to Officers. Time at College to count as harbour service.	The only advantage of moving College to Greenwich, the facility of securing good lecturers from London. Disadvantages many and serious; the College being at Portsmouth Dockyard, increases its value tenfold. The "Excellent," the steam factory, ships building and fitting out, the inspection of the various types of machinery, intercourse with service afloat, inspection of foreign vessels, &c., &c., are of incalculable value. It would be a great misfortune if the College were moved from where it now is.	By permitting Officers to ceed abroad to travel on pay.
10. Captain Alan H. Gardner, R.N.	Honorary certificates should be granted. Service time should be awarded to those completing a certain course: and a higher reward to those who obtain the highest place in the year.	The Senior College should be in a Royal Dockyard, either at Portsmouth or Plymouth. Consider Greenwich too near the distractions of London to make it suitable for Naval studies.	The present rules as to i preters require modifica Officers should be encou to go abroad in order to foreign languages.
11. Captain W. Gore Jones, R.N., H.M.S. "Impregnable."	None. Knowledge represents future power, and must be its own reward. Substantial benefits would follow from their rise in professional status, and in their selection for suitable appointments, which would probably give them great opportunity of obtaining great distinction.	Although the College at Portsmouth has great advantages in being at a Dockyard in a Naval Port, still its accommodation is so very unsuitable that I should much prefer its being established at Greenwich; where the old associations, size, position, and accommodation are all that can be wished. Its proximity to private building yards counterbalances the absence of the Dockyard. It has the advantage of the Royal Observatory, students could attend scientific lectures in the metropolis, and experiments at Shoeburyness. Its central position makes it very convenient, and it would be difficult to find a site elsewhere possessing so many and great advantages.	Foreign languages should taught in the "Britan Officers must depend on own exertions afterwards

10.	11.	12.
regret the abolition of the Navi- Officers as a class. Navigating are not necessarily scientific, the of the present Navigating Officers ts in their constant practice in ge and navigation; if Lieutenants med these duties they would be n off from their proper work. The would be the same thing under a ent name.	No.	Instruction at the Staff College to be combined with a course of gunnery and torpedo practice. Officers who have passed through the College to be permitted to return after their promotion to refresh their knowledge or to pursue their studies further. The College to be provided with the best teachers. Officers neglecting their studies to be required to leave.
case, Channel pilotage must be to the subjects of instruction at ollege.	Not necessary if Naval College system were fully developed as proposed; should only be accorded to Officers of very high mathematical genius.	Refers to a pamphlet, published recently by him.
case a surveying steamer should ttached to the College for the se of instructing a limited number icers in the pilotage of the Channel f the adjacent coasts.	Yes, a few Lieutenants should be encouraged to study at either of the Universities, their doing so would raise the tone of the Officers of the Service generally.	Compared with other Navies, we are behindhand in scientific knowledge. A well conducted Naval College (I hope on shore); later entries afloat, and the encouragement of adult studies by the Admiralty, would make our Service the first in the world.
y disapproves of the abolition of resent class of Officers.	No. If by chance a Naval Officer of rare ability did succeed in taking a very high degree at Cambridge, I doubt if his self-interest and inclination would make him wish to return to the Service. The College, as supposed to be established, ought to supply all necessary knowledge for Naval Officers.	For the improvement in the future education of Naval Officers, it is absolutely necessary to begin *ab initio*. All candidates should receive a sound general education, and be entered at 15 years of age; the examination to be a test one and not competitive—in Latin, Greek, history, mathematics, geography, and French. They should then go at once to the sea-going training ship, leave off the dead languages, and take up the technical knowledge required in their profession; at the end of a year should join the fleet.

NAMES OF OFFICERS.	1.	2.	3.
12. H. W. Jeans, Esq., late Mathematical Master of the R.N. College.	Certainly.	A sound course of Instruction should be arranged by a permanent Educational Committee.	If mathematics and n philosophy be conside paramount importance, a man should attend to before he is 22 or 23. I essential duties of the p sion interfere they must them up later. Compu studies are useless.
13. Captain John Corbett, R.N., C.B., H.M.S. "Britannia."	Very advisable.	I do not consider myself qualified to suggest special change.	As Sub-Lieutenants, if have taken 1st class c cates; other Sub-Lieute after two years sea-ser also on becoming Lieuten and generally immedi after promotion from one to another; entry at Col should be voluntary.
14. Rev. Wm. Lake Onslow, Rector of Sandringham, Chaplain and Naval Instructor, R.N.	Decidedly.	Higher branches of nautical astronomy, steam (practical and theoretical), mechanics, conic sections, optics, differential and integral calculus, hydrostatics.	At about the age of 22 or partly compulsory.
15. Rev. R. M. Inskip, R.N., C.B., Chaplain and Principal Naval Instructor H.M.S. "Britannia."	Yes, for those who have passed with credit for Sub-Lieutenants.	Three terms of six months each:—First term: Euclid, algera, plane and spherical trigonometry, theoretical and and practical mechanics, hydrostatics, French. Second term: conic sections, differential and integral calculus, Newton's principia (first 3 sections), astronomy, physical geography, French. Third term: marine surveying, drawing, French and other modern languages: lectures on electricity, steam, meteorology, geology, chemistry, naval history, international law. Lectures to be attended as selected. Officers to be allowed to select any two parts of the course only or the whole. A prelimnary test examination to be established, except in cases of Senior Officers attending lectures only.	After promotion to Lieuten or on paying off from ship as Lieutenant. Cap or Commanders at any Studies to be compulsor part.
16. Captain Morgan Singer, R.N.	Yes.	Mathematics and marine surveying: French and other languages, optional.	As Sub-Lieutenant on full study should be volu and they should not be liged to qualify as G Officers. Officers on l should be admitted as at sent, subject to the app of the Professor as to qualification.

4.	5.	6.
llege, properly remodelled and ally supervised, affords ample faci-. The Sub-Lieutenants should be ved, and the indiscriminate admis- of Half-pay Officers, without refe- to their attainments or age, ld be corrected. (See 12.)	See No. 12.	Most advantageous to establish examinations, and to grant first and second class certificates of proficiency. Probationary examinations should also be held to eliminate the lazy.
ilding requires to be entirely re-nised to fit it as a College for the r department of the Royal Navy.	Have not sufficient practical knowledge of the present system to authorise me to suggest improvements.	Examinations should be periodical and compulsory on all Officers; those not profiting by study to withdraw; special examination to compete for advantages, to those who have attained considerable proficiency.
outh in many ways affords suffi- facilities. A larger staff of hers must be employed.	Young Officers may be led up to higher subjects by competent instructors.	Consider examinations most necessary to test a man's progress; those not employing their opportunities to be eliminated.
s at present organised. A much er staff is required.	A more searching examination for Sub-Lieutenants in navigation, instead of the College sheet; and papers, in addition, in algebra, Euclid, and trigonometry.	Joining the College should be voluntary; examinations to be held at end of each term; mathematics and French compulsory; other subjects voluntary. Those not obtaining certificates to leave the College. Honorary certificates to be granted on satisfactory completion of the course selected.
accommodation there is at present too limited.	.. ..	Compulsory examinations not desirable, except for steam; professors should be empowered to examine officers as to their progress; those not employing their opportunities well to withdraw.

NAMES OF OFFICERS.	7.	8.	9.
12. H. W. Jeans, Esq., late Mathematical Master of the R.N. College.	At the final examination of Officers, 1st and 2nd class certificates should be granted.	No advantage in removing the Naval College to Greenwich, unless from its proximity to the scientific institutions and museums at the metropolis, counterbalanced probably by too easy access to the amusements and distractions of London.	A French teacher should alw be on the spot at the Col and always speaking Fren
13. Captain John Corbett, R.N., C.B., H.M.S. "Britannia."	The ordinary examinations only to insure moderate average improvement. Rewards might be given for successful competition in mathematics, languages, international law, &c. 1. Promotion on completion of sea service. 2. Special employment. 3. Distinguishing marks in Navy List. 4. Pecuniary assistance to enable them to prosecute a course of scientific study.	Chief advantages of Greenwich, easily obtaining first class lecturers, and the building could probably be made suitable for a Senior College; the College at Portsmouth requires almost rebuilding to make it efficient.	Officers to be granted leave six months; first class p gress to carry full pay time; moderate progress pay only. No Admiral Commodore to obtain a c mand without proficiency one foreign language.
14. Rev. Wm. Lake Onslow, Rector of Sandringham, Chaplain and Naval Instructor, R.N.	For Sub-Lieutenants, promotion. For Lieutenants, as the Admiralty may determine.	Always considered Portsmouth very capable, and quite sufficient, with a good staff of professors. Greenwich has the advantage of great space.	French and German should properly taught by profess Italian and Spanish ea learnt abroad.
15. Rev. R. M. Inskip, R.N., C.B., Chaplain and Principal Naval Instructor H.M.S. "Britannia."	As a general reward, honorary certificate with notation in Navy List. In case of more than ordinary proficiency, full pay with sea time should be allowed. Also prizes like Beaufort Testimonial or Blane Medal.	Greenwich would be more convenient to the professors living in London; but Officers would lose advantages of experiments in "Excellent," and in obtaining professional knowledge by visits to the dockyard.	Officers on foreign stat should be encouraged to le and should pass, and rec certificates on return h Officers should be permi to travel abroad for six mo on full pay; time to be tended if necessary, but ing to pass, sea time no allowed. A few foreign Offi might be invited to bec members of the College. intercourse with whom. Officers might acquire kn ledge of their languages.
16. Captain Morgan Singer, R.N.	Prizes should be offered to the Sub-Lieutenants, such as a Lieutenant's commission, also increase of pay during service as Lieutenant, and distinguishing marks in Navy List. Honorary certificates or other stimulants not necessary for Half pay Officers, but their proficiency should be noted at the Admiralty with a view to their selection for special employment.	For self evident reasons, the proper place for a Naval College is in a Naval Arsenal.	Every facility should be aff to Officers to study abroa

10.	11.	12.
arrangements might be made by h a good supply of navigating ers could be obtained.	This is a valuable idea, and should not be lost sight of.	The direction of the education of the College should be in the hands of a competent Committee, who should modify the courses of study from time to time. Let it be known that the Admiralty will deal liberally with first-class students, and that scientific attainments will add weight to their other claims for promotion. Abolish Naval Instructors, allot their duties to Lieutenants properly remunerated. Let a small observatory and laboratory be attached to the College for astronomical, magnetic, chemical, and philosophical pursuits. Instruction to be given in surveying and magnetism as affecting the compass and swinging a ship for deviation.
ıting Officers might be selected those doing well at College, and eased pay granted. Lieutenants Commanders could do the duty as as a special class of Officers.	Officers coming up to a certain mark in the competitive examination and rewards, to be allowed to go up on full pay; time also to be allowed if certified to have made good use of their time; but not to count as actual sea-service for promotion.	Officers not to remain on shore for study more than 15 months at one time, then to go to sea for two years, the period of 15 months to be extended in case of Officers going to the University. Officers at College or studying foreign languages on the Continent to be placed on full pay.
ieutenants are quite able to navigate hip as well as Navigating Officers. tage must be made a great branch heir education.	Would certainly be a good thing to allow this.	Thinks that Admiral Ryder's idea of establishing pecuniary scholarships would be advantageous.
ction in navigation and pilotage ht be given in a suitable vessel to -Lieutenants and Lieutenants volun- ing for navigating duties, by cruizing he Channel and visiting the ports. names of these Officers to be noted he Navy List.	The services of such Officers doing well at Cambridge to be utilised by afterwards attaching them to the College.	.. ..
s case, Sub-Lieutenants might easily induced to qualify themselves as igating Officers.	No, the life at Cambridge would tend to render the life at sea distasteful to them. Their profession affords them sufficient scope for usefully displaying any superior talents they may possess.	Every inducement should be held out to Sub-Lieutenants to join the College, and some system of selection should be adopted in the appointment of Half-pay Officers.

NAMES OF OFFICERS.	1.	2.	3.
17. Captain Geo. W. Preedy, C.B., R.N.	Yes.	.. ..	After passing for Lieute until promotion to Captain.
18. Captain W. Arthur, R.N.	Yes, certainly.	Steam, mathematics, surveying, field fortification, international and court martial law, gunnery, manœuvring fleets.	Compulsory on Lieutenants one year. Should be on pay. On passing, after stu they should be obliged to tain a certain easy minim on all subjects. Total numb of marks required should cessitate a superior kno ledge of at least two or a c petent knowledge of all su jects.
19. Captain Alex. C. Gordon, R.N., H.M.S. "Black Prince."	For those who are desirous.	Mathematics, navigation, foreign languages.	As Lieutenant and Commande voluntary.
20. Captain Peter Shortland, R.N.	Yes.	.. ..	As early as possible; certai not compulsory.
21. Rear-Admiral J. F. B. Wainwright.	Yes.	The same course of study as was customary when the College was established in 1839, adding electricity and pilotage.	On becoming a Sub-Lieuten compulsory. For other gra voluntary in part.
22. Commander F. Durrani, R.N., H.M.S. "Royal Adelaide."	Yes.	Astronomy, surveying, mathematics, mechanics, foreign languages.	After three years service at s as Lieutenant; entirely volu tary. Compulsory studi introduce disaffection.
23. Rear Admiral Sir F. W. E. Nicolson, Bart., C.B.	Yes, decidedly.	Obligatory; steam, gunnery, pure and mixed mathematics, surveying, navigation, nautical astronomy, and natural science generally. Also optional, English composition, foreign languages, law of evidence, courts martial, international and mercantile law, duties of Consuls, etc.	As Lieutenants after three yea service at sea; partly co pulsory; Captains and Co manders on half-pay at a time, but a limit of a desirable.

4.	5.	6.
aving regard to the diminished ber of Officers in future.	No.	Certainly not.
fficient accommodation at Portsh without incurring great expense uilding. Two Colleges desirable, ning the one at Portsmouth as a r College for Sub-Lieutenants, ery Lieutenants, and Marine lery Officers.	By establishing a Staff College at Greenwich for Lieutenants, Commanders, and Captains.	Yes.
ad no opportunity of forming an on.	No.	Compulsory.
stitution as it existed in 1848, I was there, afforded excellent rtunities of gaining knowledge.	.. ..	Officers should be examined. Honorary certificates are not of much use unless carrying with them substantial advantages.
s there is room for the Sub-Lieuts: other Officers might be add when there was space for them.	Sub-Lieutenants should be on full pay; other Officers should receive mess and lodging allowance.	Yes.
y not.	.. ..	Examinations would be very useful, but should not be made compulsory, or Officers would be deterred from joining.
moderate staff of well selected ssors, and a carefully arranged e of instruction, the College might every facility.	The head of the College should be a Naval Officer of high standing and scientific attainments; his duties should not be combined with those of the gunnery ship.	Periodical examinations very desirable; Officers not obtaining a certain number of marks (the standard not being fixed too high), not to be allowed to remain.

NAMES OF OFFICERS.	7.	8.	9.
17. Captain Geo. W. Preedy, C.B., R.N.	.. ..	Unnecessary to remove the College from Portsmouth.	.. ..
18. Captain W. Arthur, R.N.	Lieutenants at the Staff College should be allowed annually four first and four second prizes of two years sea time and one year sea time respectively. Some inducements should also be held out to Half-pay Officers, such as giving them a command occasionally.	Portsmouth well adapted for a Junior and Greenwich for a Senior College; if two establishments are too expensive, the united establishments should be at Greenwich. Proximity to ship building yards on the Thames advantageous; best lecturers can be obtained from London. Instruction by lectures is best adapted for grown up persons.	.. ..
19. Captain Alex. C. Gordon, R.N., H.M.S. "Black Prince."	Honorary marks of distinction.	No advantage to be gained by change of position.	No.
20. Captain Peter Shortland, R.N.	Advancement in the service and special employment.	.. ..	.. ..
21. Rear-Admiral J. F. B. Wainwright.	Two standards should be introduced, one only moderately, the other, very high; Sub-Lieutenants not attaining the first, to be eliminated; those who attain the last to be promoted.	The present College possesses the great advantage of being in a first-class dockyard; the students are kept *au courant* with whatever goes on in the naval world.	Naval instructors should receiv an increase of pay for ca foreign language they c teach grammatically and co versationally.
22. Commander F. Durrant, R.N., H.M.S. "Royal Adelaide."	Officers electing to be examined, and excelling, should receive special appointments with corresponding emoluments; such Officers should be selected to visit foreign dockyards. Not a single Officer from the Channel Fleet, visited the French Exhibition in 1867. Proficiency in mathematics, however, should not supercede the claims for employment and promotion of good Officers and sailors, who from various causes have never joined the College at all.	Portsmouth is the best place for a Naval College, if the building were made suitable, being our chief dockyard and school of gunnery. Greenwich being close to the scientific institutions of London, best lecturers can be obtained there; it has the disadvantage of being, perhaps, too close to London gaiety.	If arrangements could be ma for occasional interchange Officers from foreign navies think many Officers wo gladly join a foreign ship a period. A French profes should be attached to the C lege. Every encouragemen to go to Paris should be offere
23. Rear Admiral Sir F. W. E. Nicolson, Bart., C.B.	The marks obtained by Officers at the periodical and final examinations to be recorded at the Admiralty, and to have due weight, with other qualifications, as claims for employment and promotion. Competitive examinations for commissions are objectionable.	The advantages of Portsmouth over Greenwich, or any other place, are remarkable:—Great facilities for the practical study of steam, the trials of new vessels, the building and refitting of vessels, instructive gunnery experiments, intercourse with Naval Officers, &c. Greenwich has no advantages, except its proximity to Penn's factory, and the Thames building yards (now scarcely working), and its facilities for obtaining good professors from London.	A French teacher ought cer tainly to be attached to th College, and facilities give for learning Spanish and Ita lian.

10.	11.	12.
..s should be allowed to cruize in a ...er periodically in the British ...nnel, so as to become familiar with ... appearance of the land, and to gain ...nowledge of the lights.	Certainly not; being much impressed with the necessity for Officers becoming thorough seamen. Introducing so many secondary requirements, greatly affects the efficiency of the Navy.	Owing to young Officers having so little time to prepare for examination, the study of steam should be deferred until they become Sub-Lieutenants, when they should undergo a useful course of steam, and pass an examination at the end of twelve months.
...fficers might be allowed to qualify as ...nnel pilots by attaching them to a ...izer for that purpose.	Yes; on attaining the rank of Commander, provided his mathematical knowledge enabled him to pass "Bell's Examination Papers," before proceeding to the University.	After two years' service at sea, all Lieutenants, except Gunnery Lieutenants, should go through the compulsory course of one year's study at the Staff College at Greenwich, and should not be eligible for promotion till they had done so. Lieutenants not obtaining the minimum of marks at the examination, only to be allowed reduced full pay of 9*s.* a day, until after further service at sea, they had qualified and passed again.
...much importance cannot be attached ...this subject.	Not for the good of the Naval Service.	.. ..
...ains should be encouraged to do with- ... a special navigating Officer, and to ...point their Officers in rotation to ...form their navigating duties. After ...certain time no Officer should be ap- ...inted to command a ship, until he ...l performed navigating duties for a ...tain definite period.	Yes; but the number of terms should not be limited, and he should be permitted to go in for honours. "However, I do not advise any Officer who regards his advancement in more than his usefulness to the Service, to go to the University."	.. ..
...mall vessel should be attached to the ...llege to enable the Officers to visit ... various ports in the Channel and ...rn pilotage. Officers qualifying as ...ots, after examination, to receive ...ra pay the same as Gunnery Lieut- ...ants.	No.	If young Officers were satisfied that on attaining a high standard of qualification at the examination alluded to in my answer to No. 7, they would certainly be promoted, it would be the greatest encouragement of all to advance themselves.
...fficers had to navigate their ships, ...ey would keep themselves up to the ...rk. Their present reliance on the ...vigating branch suffers many to get ...mpletely out of practice.	It might redound to the credit of the Navy, but would not be beneficial to the public service. A very high standard is not necessary. Officers attaining it would probably find a more productive field for their talent on shore, and the public service might lose them altogether.	.. ..
...holding out some inducements, Offi- ...rs might readily be encouraged to ...quire, at the College, the requisite ...owledge for the performance of navi- ...ting duties. A small increase of pay ...ght be allowed.	The College course should include mathematics of a sufficiently high order, to enable an Officer to solve all ordinary professional problems. In special cases it would be desirable to allow higher mathematical studies at Cambridge; but, as a general rule, these Officers would be liable to have their minds turned away from the immediate studies of their profession.	Study at the College should be left optional, and not made compulsory on all Officers. Those who go there, and really work, should receive certain advantages. The standard of instruction should not be too high, lest men of average abilities should be repelled. Many excellent seamen and Officers require the most gentle handling to induce them to study science and to look at mathematical formulæ.

NAMES OF OFFICERS.	1.	2.	3.
24. Captain CHARLES FELLOWES, R.N.	Yes.	To keep up their former knowledge, and to embrace any other subjects, they might have a special turn for.	Any time between passing Lieutenant, and attaining three years seniority as Lieutenant; should be compulso
25. Captain RICHARD VESEY HAMILTON, R.N.	Yes.	(*a*) Practical course: Steam, principles of iron ship-building, &c. (*b*) Theoretical course: Mathematics as at present arranged at the College. (*c*) Foreign languages. The individual taste of Officers to be considered as much as possible.	During any period of enforc idleness, when unemploy should be entirely voluntar
26. Admiral the Hon. Sir FREDERICK W. GREY, G.C.B.	Certainly.	Those immediately applicable to the naval profession, such as mathematics, steam, mechanics, gunnery, languages, &c.	After passing for Lieutena Any time when unemploy especially young Captains Commanders. Nominations the College should be on volu tary applications, but atte ance subsequently should compulsory. Study at the C lege should not interfere w the service afloat, and ti there should not be sea tim
27. Commander JOHN F. LENON, R.N.	Yes.	Gunnery, fleet tactics, steam, mathematics, and modern languages.	At any time after the age of when not actively employ They should be purely volu tary.
28. Admiral Sir JAMES HOPE, G.C.B., Commander-in-Chief at Portsmouth.	See Note to No. 12.	See Note to No. 12.	

4.	5.	6.
rs studying there obtain a great deal most valuable information; and from great Naval Arsenal, and from the xcellent," with all its interesting ex- iments.	The practical knowledge of Officers in navigation should be encouraged in the modes that I have pointed out in questions 10 and 12.	Examinations should be voluntary and honorary certificates might be granted.
it is too much over crowded by the sence of the Sub-Lieutenants.	No; I am inclined to think a change of system is desirable.	There should be a test examination on entry so that only officers really capable of study would enter. The examinations for Half-pay Officers should be voluntary. Honorary certificates of proficiency would encourage emulation. Examinations should be compulsory for Officers on full pay.
.. ..	.. ..	A system of examination is desirable, and honorary certificates should be granted.
The existing arrangements require be improved, and more encouragement held out to Officers to study there. t present Officers are rather tolerated an encouraged, and the wonder is ey study as much as they do.	The College should be remodelled so as to give proper accommodation for forty Half-pay Officers of and above the rank of Lieutenant.	Officers should be required to take out certificates in steam and other branches of study; if a year pass without any results, let them be requested to leave.
existing buildings at Portsmouth, if t entirely adequate to all the wants f a well-constituted Naval College, ld easily be rendered so, and at a mparatively trifling expense.	See note to No. 12.	See Note to No. 12.

NAMES OF OFFICERS.	7.	8.	9.
24. Captain CHARLES FELLOWES, R.N.	The consideration of the Admiralty when Officers are required for special appointments, leading probably to early promotion; also annual prizes of some nautical instrument, or set of glasses, &c., of real value.	Have referred to the great advantages of Portsmouth in my answer to Question 4.	Officers on full pay shoul sent to visit French, Rus and other foreign arsenals, should be required to sen reports thereon; the place be selected by the Admira Government to contribut their expenses. An instru in languages to be attache some of our ships, and p paid by the Officers.
25. Captain RICHARD VESEY HAMILTON, R.N.	Either promotion or pecuniary rewards. Practically, I believe, the former out of the question, particularly in war time.	No disadvantage in moving the Naval College to Greenwich, which has many great advantages. Steam, mathematics, and languages could be studied there as well as at Portsmouth, the factories and docks on the Thames are near at hand. Officers could attend lectures on special subjects in London, and could witness the gunnery experiments at Shoeburyness.	The strongest inducem should be held out to enc age Officers to qualify for terpreters. In India w the pecuniary rewards high, no difficulty is e rienced; the same co should produce the same sults in the Navy.
26. Admiral the Hon. Sir FREDERICK W. GREY, G.C.B.	In awarding promotion or appointments, due regard should be paid to the proofs of education and acquirements, but should be held secondary to practical skill and knowledge of the profession. The new system of lengthened training, less calculated to develope professional ability than the old plan of sending boys into a sea going ship at an early age.	The Naval College should certainly be at a naval arsenal.	None.
27. Commander JOHN F. LENON, R.N.	Officers passing successfully, should receive a pecuniary bonus, as a set off against the expenses of their entering.	Am entirely in favour of Portsmouth.	Officers should be encour to study French while at College, by a pecuniary bo as suggested in my answe No. 7.
28. Admiral Sir JAMES HOPE, G.C.B., Commander-in-Chief at Portsmouth.	.. ..	The advantages of Portsmouth are—(1) Its situation in the principal dockyard of the kingdom, in which the students can observe the practical application of their theoretical studies to the construction and equipment of every class of ship. (2) Vicinity to the gunnery ship, by which they can become acquainted with the latest practice of their profession as regards drill and experiments. (3) Portsmouth is the usual resort of foreign ships of war, also the intercourse with Naval Officers on full and half pay affords means of professional improvement. Greenwich possesses none of these advantages, or any other whatever. The building would require a large outlay to render it fit for a Naval College; its vicinity to the metropolis an obvious drawback.	.. ..

10.	11.	12.
utenants and Lieutenants should quired in turn to undertake the ation of the ship, independently ie Navigating Officer, and having s to the chronometers, &c.	A superior education would certainly be obtained, but the benefits to the service to be derived from it would be in some degree limited.	Young Officers should be encouraged to pay more practical attention to navigation. At present, from want of zeal, they are often inclined to look on it as in no way connected with their professional duties, and after passing, they consider it no longer requisite to keep up their knowledge of it.
sibility would soon teach Officers age and navigation, were the pre- system altered, of which I am not your.	The highest aim of Officers should be to acquire a thoroughly practical knowledge of their profession, which a university course does not afford. The best age for both is the same. The two must needs clash, and the advantages of a university course must be gained at the expense of practical professional knowledge.	The Royal Naval College at Portsmouth has conferred great advantages on the service. It is discredit to the service having nothing similar to the Military Staff College. One at Greenwich would be of great benefit. Even a few well-informed Officers raise the tone of the Service. I am averse to compulsory examinations, because many thoroughly practical Officers have no talent for mathematics. For these, short practical courses of instruction might be arranged.
cial examination in pilotage and gation should be open to all execu- Officers; and those qualified and iving certificates should receive extra pay as might be established, n employed on navigating duties.	No objection to Officers studying at Cambridge, provided they are not diverted from the practical knowledge of their profession. Time at Cambridge should only be considered as on half-pay.	Adverting to the answer to No. 7. In regular sea-going ships, Midshipmen are often called on to act for themselves in boats, &c., at a very early age; and to assume responsibility in their daily duties in their tops; and at divisions and quarters they are brought in contact with their men, and habits of self-reliance and management are formed which are afterwards of the highest value. In training ships there is less call upon them in these matters, and thus, in some degree, practical qualities are sacrificed to the desire to impart a more scientific education.
ieutenants and Navigating Sub- itenants are generally equally lified at the time of passing. The sequent deterioration of the one and rovement of the other, is solely due difference of practice. Officers uld be encouraged to qualify as ts in the same way as they are now iced to become Gunnery Lieutenants.	I do not.	It would be very advantageous if information as to the regulations of the College, and the courses of instruction pursued there, should be published by authority, and distributed amongst Officers, so that they might employ some of their leisure time at sea in preparing themselves to enter upon any course of study they may have a predilection for, and to save time at College.
.. ..	.. ..	The cabin accommodation at the College should be reserved for the use of the younger Officers; the Officers on half-pay should live in lodgings outside, but should belong to the College mess.
		NOTE—For further remarks Sir JAMES HOPE refers the Committee to his Report to the Admiralty in 1858.

NAMES OF OFFICERS.	1.	2.	3.
29. Captain Wm. Houston Stewart, R.N., C.B.	Very desirable and necessary for the full development of their value as Officers.	Mathematics, marine surveying, field fortification, gunnery, steam, naval tactics.	First,—A short compuls course, after the first th years actually at sea. Secondly,—A voluntary cou for a longer period. Thirdly,—A compulsory cou after promotion to Comm der. This to include na bookkeeping, jurisprude and hygiene.
30. Captain Hon. F. A. C. Foley, R.N., H.M.S. "Cambridge."	Yes.	Higher mathematics, mechanics, languages, steam and drawing.	After three years' service sea as Lieutenants; th time previously as Sub-Li tenants should be served c tinually at sea. Study co pulsory for one year, aft wards optional for six mont
31. Rear-Admiral Sir B. J. Sulivan, K.C.B.	Most certainly.	In answer to 2, 3, 4, and tical duties of the pro	5, having never studied at fession, I have never specia
32. Rear-Admiral the Right Hon. Lord Fred. H. Kerr.	I think it desirable.	Mathematics, the *science* of navigation, including the study of winds and currents; marine surveying, naval history, and tactics as derived therefrom, steam, French, Italian, or Spanish.	On attaining Lieutenant's ra for a limited period, provid but not unless, he had tained a second-class cert cate. Option for study to extended to age of 30, whatever rank. These stud should be voluntary.
33. Rear-Admiral Sir John C. D. Hay, Bart., C.B.	Yes. Boys go to sea so young and are deprived of the ordinary education of an English gentleman, and devoted to special training so early, that they should have an opportunity of obtaining general information later in life.	This should be entirely left to the bent of their own minds.	When first promoted to be Commander. Entirely vol tary.
34. Admiral Sir Henry J. Codrington, K.C.B., Commander-in-Chief, Devonport.	Certainly.	Steam, natural philosophy, mathematics, dynamics, chemistry, modern languages.	Whenever professional circ stances will admit. Com sory up to a certain po then voluntary to as great extent as personal ability professional facilities will mit.

4.	5.	6.
believe the teaching power of the College is at present over taxed.	Either to confine the use of the present College to the education of Sub-Lieutenants, Gunnery Lieutenants, and Marine Artillery Officers, placing the senior Officers in another building; or to rearrange the present Naval College, and obtain more room by the removal of several of the officials now resident there.	Certainly, and compulsory students employing their opportunities satisf torily to be eliminated.
Not as at present arranged, but might be made so by a suitable outlay.	The possibility of improving the course of instruction depends very much upon the material improvement of the College as a building.	Compulsory examinations would be a vantageous. Certificates should given for those gaining a certain sta dard. Those not making proper pr gress should leave.
Naval College since a boy, and having considered these matters, and am not in a	been entirely occupied with the prac- position to give a definite opinion.	
No; it requires entire re-modelling.	No.	Yes; compulsory, especially in regard the latter part of the question, namel elimination.
The College is useful to refresh the minds of Officers on matters strictly profes- sional	Leave on full pay, to attend a course at the Universities (to be certified to by the authorities), would seem to be the best plan to develope the talents of Naval Officers.	Grown up persons do not learn, exce for learning's sake. Examinatio rather tend to narrow their field inquiry, but might be useful in profe sional subjects, steam, gunnery, ar mechanics, in order that Officers ma see in what they are deficient.
Not sufficiently acquainted with the Royal Naval College to enable me to answer this question	I see a great necessity for cultivating practical seamanship and navigation, and strongly urge the continual practice day after day of what the students have been learning in theory.	The ordinary examinations should be com pulsory, reaching up to a certain stan dard. There should also be voluntar examinations in the higher branches, a far as the students could attain. If th ordinary examination were divided in two periods, any Officer failing t fulfil the attainments proportionate t the first period should be discharge from the College.

NAMES OF OFFICERS.	7.	8.	9.
29. Captain Wm. Houston Stewart, R.N., C.B.	Allowing time properly spent in study to count as sea service, would probably be the best.	No advantage to be gained by moving the College to Greenwich, except the facility of getting distinguished professors to lecture; the opportunities of acquiring professional knowledge in ship building, steam, gunnery, &c., obtainable at Portsmouth, would be lost. In a moral point of view there would be no gain.	Officers qualified to speak and write a foreign language fluently, should receive extra pay, after passing their examinations. They should also be permitted to travel abroad on full pay. Qualified officers to be distinguished by a note in the Navy List. Captains or Commanders qualified to speak French to receive an addition to their pay of £50 per annum.
30. Captain Hon. F. A. C. Foley, R. N., H. M. S. "Cambridge."	As a reward for passing a good examination, Officers might have sea time and pay allowed during time in College, which would be a great inducement.	The Naval College should on no account be removed from Portsmouth. It is of the greatest importance that Officers studying should be close to a dockyard, to keep them efficient in all professional subjects connected with ships and guns, which are daily changing.	Thoroughly competent masters should be attached to the College for French, Italian, and Spanish. Officers might be permitted to spend three months of the time at College abroad, receiving some allowance for expenses, and should undergo an examination on their return.
31. Rear-Admiral Sir B. J. Sulivan, K.C.B.	The danger in rewarding proficiency in theoretic studies, without carefully considering a man's character as an Officer and a seaman, is very great.	.. ..	.. ..
32. Rear-Admiral the Right Hon. Lord Fred. H. Kerr	They should be treated and considered as the staff corps of the army are, as a general principle.	A naval port by far the best position for a Naval College, as affording the opportunity of maintaining and improving the practical knowledge of their profession. Connection with brother Officers also advantageous.	Officers with an aptitude for foreign languages might be sent to visit foreign ports and arsenals, making reports and keeping journals. Their expenses to be paid, and time to count as harbour service, if journals are approved.
33. Rear-Admiral Sir John C. D. Hay, Bart., C.B.	No rewards are necessary.	No advantage in moving the College to Greenwich. The "Excellent," the Factory, are close to the College at Portsmouth, and the pleasures of London are far off. Greenwich, with the Dockyard of Woolwich abolished, is the converse of Portsmouth.	Foreign languages are best learnt when young. It is difficult to encourage the study of French after boys go to sea.
34. Admiral Sir Henry J. Codrington, K.C.B., Commander-in-Chief, Devonport.	Proficiency for voluntary study should be rewarded by some honourable distinction or mark in the Navy List. Being numbered in a separate list of officers who have attained an honourable distinction for eminence, would be in itself a reward, and almost certain to bring with it opportunity for the exercise of those qualities, but it will be injudicious to limit the executive in a selection of Officers for particular position.	The College should not be removed to Greenwich or elsewhere. Naval Officers, by living at a first class dockyard, have the opportunity of observing the practical as well as the scientific part of their profession; no where else could this be so well or so conveniently attained as at Portsmouth.	Any arrangements by which Officers can be made to use foreign languages habitually in conversation, would be most efficacious.

10.	11.	12.
n opposed to the abolition of the separate navigating class. Existing regulations properly carried out afford every facility for acquiring a competent knowledge of pilotage.	Yes. If due care is taken to turn this improvement to the benefit of the navy.	In forming a system of instruction, too great prominence should not be given to scholastic attainments; young Officers should not be induced to believe that practical excellence in seamanship holds a subordinate place in the measure of the qualifications of a superior Officer.
avigating Lieutenants should not be done away with, but should be selected from the Lieutenants' class, like Gunnery Lieutenants.	Certainly not. I do not think it desirable, *i.e.*, if the Naval College is properly organised, and efficiently worked, as it ought to be.	All officers should go through a course of mathematics and steam, also a short course of gunnery. Naval Cadets on entry would be better educated if trained for two years in a college on shore, instead of in the "Britannia."
m strongly in favour of the abolition of the separate class of navigating Officers, as the system leads to the entire neglect by young Officers of the important duties of navigation, pilotage, stowing holds, &c., &c. Captains should be solely responsible for the navigation and pilotage of their ships. Officers should be specially selected for navigating duties, as is now done for gunnery, care being taken that they possess good qualifications as seamen, they should then be specially instructed for their specific duties: navigation, pilotage, surveying, management of chronometers, &c., &c.	.. ..	.. ..
verse to the abolition of the class. If done, others should be substituted.	Our own College should be sufficient for all nautical purposes. Officers desirous of prosecuting their studies at the university should do so on half-pay; but I do not advocate it.	The endeavour to advance scientific knowledge should not be so pressed as to risk damaging other qualifications, equally, or perhaps even more essential. The dash and resource of naval men has been the foundation of our glorious profession. Do not risk their extinction by over training, or by compelling abstruse studies, for which many first-rate Officers have no taste, and even a repugnance.
he navigating class ought never to be abolished. They should be made accomplished channel pilots by sending them to cruise in the channel in a pilotage yacht, on their return from abroad, visiting all the ports, and studying the marks, lights, soundings, and tides, from Ushant to the Downs.	I think they are better at sea at that age, and that the university advantage should be offered to young Commanders.	.. ..
m decidedly against the abolition of the Navigating Officers as a class. The executive Officers generally should be more associated with the navigating class in the examination of new places, channels, harbours, taking soundings and angles, and in ordinary navigation, observations, &c., &c., so that all might become practically conversant with those duties. Some honorary note might be made of those who, by their journals, sketches, plans, &c., gave proof of superior qualifications.	This appears to me to be inexpedient. A man whose talent could not find scope sufficient in the navy (and it must be a very rare case) would gradually secede from the profession.	I hope that in the endeavour to produce scientific Officers, we may never forget that practical seamanship is most necessary as the very foundation of the British Naval Officer.

NAMES OF OFFICERS.	1.	2.	3.
35. Captain G. G. Randolph, R.N., C.B.	Yes.	Mathematics, practical astronomy, surveying, tactics, mechanics, practical electricity, steam, history, modern and naval; international law, physical geography, modern languages.	For six months after each commission or period of service as Lieutenant, renewable for one year after each commission or period of service as Commander or Captain. To be voluntary, with stimulating advantages.
36. Captain E. Field, R.N.	By all means.	Analytical spherical trigonometry as applied to the theory of navigation, gunnery (a three months' course in "Excellent"), steam (an elementary course for Sub-Lieutenants), higher mathematics, and mechanics.	As Sub-Lieutenants, after passing, for twelve months: as Lieutenants, when unemployed. Compulsory for Sub-Lieutenants, voluntary for Lieutenants. Commanders and Captains might be allowed 18 months.
37. Commander Charles G. F. Knowles, R.N.	Yes.	Navigation, nautical astronomy, marine surveying, pilotage, steam, gunnery, higher mathematics, foreign languages, drawing, chemistry.	During unemployed intervals of time on shore, as Lieutenant, Commander, and Captain. Entirely voluntary.
38. Captain William C. Chamberlain, R.N., Superintendent of Chatham Dockyard.	Certainly.	Mathematics, nautical astronomy, marine surveying, gunnery, steam machinery, and French: and other subjects selected by the student.	Whenever unemployed and wholly voluntary.
39. Vice-Admiral Sir Alexander Milne, K.C.B., Commander-in-Chief, Mediterranean.	Yes.	Chemistry, natural philosophy (including all that relates to ships, docks, canals, machinery, steam, and rope), geology, mineralogy, zoology, maritime geography, and meteorology, practical astronomy, gunnery, and fortification. The instruction should be given by means of public lectures. Two courses in the year, of four months each.	After being one year Sub-Lieutenant, or on completing his examinations, and to be compulsory, period of study to be one year. College to be open to all other Officers of the military branch for voluntary study.
40. Rear-Admiral Edward G. Fanshawe, Superintendent of Malta Yard.	Yes.	Pure mathematics, and its application to astronomy, mechanics, statics, dynamics, hydrostatics, and naval architecture. French, also Spanish and German, international law, fortification, chemistry, and a practical course of gunnery on board "Excellent."	After serving as a Lieutenant the qualifying service for promotion; and, until employed as a Commander. The course should be compulsory, as far as the Officer's abilities admitted. Should be required to attend all lectures, and, also as a rule, all experiments in the "Excellent."

4.	5.	6.
think the present Naval College be made sufficient.	The educational staff should be made adequate for the course of instruction mentioned under No. 2.	Examinations should be periodical and compulsory up to a fixed moderate standard, failing which residence should discontinue. Voluntary above that.
f more room were obtained by ving elsewhere some of the resi- officials, and that Sub-Lieutenants are passing their ordinary exami- n should be sent elsewhere.	Another Instructor would probably be required. A course of international law should be laid down for Commanders and Captains; the law of prizes, &c., also.	Compulsory examinations for Sub-Lieutenants every six months. Voluntary examinations for all other Officers.
llege requires a complete internal ganisation, and should be prepared he reception of (say) 50 half-pay ers, and 10 or 20 Gunnery Lieute- s. All other Officers should be oved elsewhere.	The staff of Instructors should be increased, and model rooms and an observatory fitted, with every appliance for imparting instruction.	There should be examinations for each course of study, and certificates granted accordingly, Officers electing on joining what course of study they intend to pursue.
easily be made so, especially when contemplated reduction of Naval ers is considered.	Consider the number of professors is too few; they should be sufficient in number to afford individual attention to the students, who, from their age, require more assistance than boys do.	Compulsory examinations not desirable, as it would check the zeal of Officers of moderate abilities; but voluntary examinations will stimulate the zeal of Officers, and afford them means of judging of their acquirements.
Not according to the system at pre- pursued here.	Owing to the want of training of Officers in early life, instruction would best be imparted by means of lectures.	It would be desirable that all Officers below the rank of Captain should be examined, as a check on Officers making a personal convenience of the College, for the purpose, not entirely of study, but for occupation and pastime.
aving regard to the numbers who resent attend there.	The courses of study should be so arranged as to render the knowledge obtained as little superficial as possible. The course of study should be for one year, to be extended on application and recommendation of the professor.	To enable the professor to report accurately on the attainments of Officers (which it should be his province to do), an informal examination should be held before their leaving. Certificates should be granted, and recorded at the Admiralty. Special notice might be taken of exceptional merit. Where removal is judged necessary, future advancement in the service should be withheld.

NAMES OF OFFICERS.	7.	8.	9.
35. Captain G. G. Randolph, R.N., C.B.	Successful Officers should have honorary initial letters prefixed to their names, denoting their speciality. Officers obtaining honours to be allowed a portion of sea time.	The advantages of Portsmouth over every other place are inestimable. There only can officers improve or keep up their practical acquaintance with their profession, and with the advantages of steam, gunnery, &c., &c	The great defect in t... foreign languages is th... of colloquial practice. ... cussions on interesting ... fessional subjects pre... announced, should be ... the College in French, &
36. Captain E. Field, R.N.	First-class certificates should have the preference in considering claims for employment, command, and promotion. No other inducement needful. No Officer should be appointed to a command who has not taken out a steam certificate.	I am greatly surprised that a proposal to move the Naval College from a naval port should ever have been seriously made.	A French master shou... attached to the Colleg... Naval Instructors sho... able to teach French ... languages of less impor...
37. Commander Charles G. F. Knowles, R.N.	Increased opportunities of employment, and hopes of quicker promotion.	There would be no advantage whatever in removing the College from Portsmouth. It is most desirable that it should be at the principal naval seaport, near the steam factory, dockyard, and gunnery ship, so that Officers may be conversant with the improvements in the profession, and have facility of intercourse with the service afloat.	Foreign masters shoul... attached to the College. ... should be occasionally g... to Officers on half-pay ... abroad to study. If the ... successfully on return, ... should be awarded to th...
38. Captain William C. Chamberlain, R.N., Superintendent of Chatham Dockyard.	No advantage required beyond having Officers' acquirements duly recorded at the Admiralty. Invariable undeviating selection, depending on their merits, taken *on the whole*, would soon bring the best Officers to the front.	Portsmouth is the right place for education of adult Naval Officers; it would be a mistake to establish the College at Greenwich or elsewhere. At Portsmouth every variety of machinery may be seen in the ships and factory, and every detail of shipbuilding and fitting can be seen daily, and professional information of all kinds obtained. There is also the School of Gunnery.	A good knowledge of F... should be required from ... didates for the naval s... on entry; it should al... an additional subject ... Midshipman's final exa... tion. It might be ... while for the State to ... Officers to improve them... by studying abroad— ... being given that they ... employed their time pro...
39. Vice-Admiral Sir Alexander Milne, K.C.B., Commander - in - Chief, Mediterranean.	Giving any special award of a personal character, such as holding out the prospect of employment and promotion, would never "work," and it would be inexpedient to hamper the Admiralty by any such conditions; all that I would recommend would be certificates of *merit* issued *from* the *Admiralty*.	I would prefer the Naval College at Portsmouth, as it brings the Officers in contact with the service afloat, the dockyard, and all ships building, docking, masting, refitting, &c.—in fact, the Officer *is in the* service, and is advancing in professional knowledge: not so if he was at Greenwich or elsewhere.	I would advise, on foreign ... tions, that when in ha... the Captains should b... rected to obtain the se... of a French and dra... master. I have urged ... on the Captains of shi... this station, and the sy... has commenced; but ... should be some pecuniar... given by the Admiralty ... aid young Officers who ... difficulty to pay such mas...
40. Rear - Admiral Edward G. Fanshawe, Superintendent Malta Yard.	The advancement of Officers beyond the rank of Lieutenant should not depend upon scientific talent, irrespective of professional reputation.	Portsmouth is better than Greenwich, inasmuch as it affords Officers an opportunity of acquiring knowledge of all experiments in gunnery, torpedoes, &c.	Officers might be permitt... go abroad for the purp... studying foreign langu... being assisted by the A... ralty to do so under prop... gulations.

10.	11.	12.
navigation and pilotage is so an art, that it can hardly ever ined thoroughly by one who has nd to all the other multifarious of a Lieutenant. I see no alter- but to improve and increase the al training of Navigating Officers ad the English coast.	I think they would be better at a properly organised Naval College.	.. ..
tenants and Lieutenants taking ass certificates, might be encou- to volunteer for navigating nd receive extra pay. The pre- vigating class should be slowly way with.	Am not in favour of sending Sub Lieutenants to a University. They might possibly become disgusted with sea life, and we should probably lose some of our most rising young Officers.	Scientific Officers should be preferred to others in the appointments to commands. This would go far towards encouraging officers to qualify themselves in other matters besides seamanship.
ities should be given to Officers College to cruise in the Channel summer time, to survey, sketch, dy pilotage, &c.	It would be most advantageous.	.. ..
on why Lieutenants and Sub- nants care so little about navi- is, they are unduly worried t; obliging all of them to work koning day after day is a vexa- nd merely wastes their time. bject sought would be best l by obliging each Officer in keep the reckoning for a term, ting his reports and work books Captain daily, and making it a of honour with them that their ting work was entirely their ing.	This might well be permitted in exceptional cases, under suitable regulations.	The main attribute of a good Naval Officer is to be a SEAMAN, which nothing but instinct and experience can make him; and though I would strongly advocate his grafting all that he could on to that greatest qualification, I would as strongly deprecate any system which pushed him on one side to make room for others who alone passed him in abstract science.
system of seven bells' observa- till exists. It might be advisable Captain of every ship to order -Lieutenant to render a separate s work" complete for 24 hours, ll observations taken from 8 A.M. day to 8 A.M. of the next day, ing chronometers, lat. by sun, var. by azimuth and amplitude; is to go on for one week, then r Officer; the Navigating Officer e no assistance.	No; I see no advantage to be gained by this. What is wanted for the service is good practical navigators, who have confidence in themselves, and in whom confidence can be placed by Officers in command. Except for surveying duties, very high attainments in the higher branches of science will be of little *practical* value.	Practical experience as seamen, in the management of our ships, and not theoretical scholars, is what the country looks to in the navy, and what is required by the service. It ought to be part of the duty of the naval instructors to give public lectures on board their ships. This would render them of more value to the service.
change referred to take place, ion as a science would be more ted by all classes of Officers.	Yes; and should be permitted, on application, to remain to take their degree—the Admiralty being assured that they have studied diligently and with credit.	.. ..

NAMES OF OFFICERS.	1.	2.	3.
41. Vice-Admiral The Hon. Geo. F. Hastings, C.B.	Most certainly.	The present course embraces all necessary subjects.	After promotion to the ra Commander, wholly volun
42. Chas. Stark, Esq., late Mathematical Instructor of H.M.S. "Excellent."	Certainly.	Mathematics, navigation, astronomy, statics, dynamics, differential and integral calculus, &c.	Whenever convenient passing examinations Lieutenant. Should be v tary.
43. Commander Cyprian A.G. Bridge, R.N., H.M.S. "Caledonia."	Most certainly.	Higher mathematics, chemistry, and metallurgy, in connection with the manufacture of gunpowder and guns, foreign languages, naval, international, and maritime law, surveying, ship-building, steam.	After a short service at s Lieutenant. Should be v tary.
44. Captain Edward B. Rice, R.N., Commanding the Steam Reserve, Portsmouth.	Yes.	Mathematics and its application to nautical science.	As a Lieutenant voluntari to appointment, but co sory as to compliance regulated courses of s which need not be identic
45. Captain George S. Nares, R.N., H.M. Surveying Ship "Newport."	Yes.	The same as at present, with the addition of foreign languages.	Officers who have obtain first-class certificate in manship, and a first or s in gunnery, to be allow study at the College o pay for a year, either as Lieutenants or as Lieute under three years' se Other Officers to be al to join who have passe necessary test examin Officers on half-pay at time, as at present. for study should be volu
46. Captain Charles H. May, R.N., H.M.S. "Northumberland."	Yes.	Short courses of chemistry in relation to explosive compounds; electricity as applied to telegraphy and torpedoes; photography; modern languages, especially French; marine surveying, and astronomy.	After having had sufficient rience at sea to enable appreciate the value subjects of study. Th dies should be entirely tary, and confined to s the subjects as the s might select.
47. Fredk J. Fegen, Secretary R.N., and Barrister-at-Law.	Yes.	The natural sciences, higher mathematics, and modern languages, would naturally have the preference. A "hard and fast line" would be objectionable. Officers should be allowed to study anything for which they have a speciality. I would admit every form of study calculated to make a highly cultivated gentleman.	After being a year or sea as a Sub-Lieutenan vided they had pa gunnery and seaman no amount of educa Officer can make up for of seamanship.

4.	5.	6.
ost certainly.	.. ..	Study should be voluntary, and honorary certificates should be granted for proficiency.
e material arrangements of the building might be improved.	.. ..	Compulsory examinations should be established, in order to eliminate those who had no serious desire for study.
cidedly not.	The course of study should embrace such a number of the necessary items of naval education, that Officers may be enabled to select the subjects which they feel to be their speciality.	Examinations should be held at the end of the first term. No one to remain at the College who would not submit to them.
e internal arrangements of the building require alteration—possibly the "New College" buildings would be required.	The staff of professors should be increased, and Officers should not go to the College to learn the mere rudiments of mathematics and nautical science.	A preliminary examination desirable, and afterwards compulsory up to a certain point, with a view to eliminate the inefficient, who must either pass or go. Voluntary with regard to honorary certificates.
not, it could be altered or extended as considered advisable.	.. ..	Compulsory examinations for all. Those not appreciating the indulgences of the College to be sent away. Disapproves of further examination to qualify for promotion, beyond that for Lieutenant.
not acquainted with the internal arrangements of the College.	If the subjects of instruction were extended to those named in my answer to No. 2, it would be sufficient.	Compulsory examinations would be desirable, they would deter Officers from making a convenience of the College; granting certificates of efficiency would promote emulation.
ink not.	The staff of the College is at present inadequate, and interruptions caused by constantly recurring examinations must be fatal to any good system of continuous study and work.	Certainly. In the "pass" examinations the standard of qualifications should be such as might be required for good average Officers, and this alone should be obligatory.

NAMES OF OFFICERS.	7.	8.	9.
41. Vice-Admiral The Hon. Geo. F. Hastings, C.B.	Employment.	No advantage whatever Portsmouth, in my opinion, is by far a better position for it than Greenwich.	No.
42. Chas. Stark, Esq., late Mathematical Instructor of H.M.S. "Excellent."	Those who passed creditable examinations should be noted, with a view to their claims for promotion and desirable appointments.	Not aware of any advantages that would arise in moving the College to Greenwich; the severance of its connection with the "Excellent" would be a great disadvantage. Portsmouth being our principal naval seaport, is more convenient for Officers in many respects.	In order to acquire a colloquial knowledge of foreign languages, they are best learned abroad.
43. Commander Cyprian A.G. Bridge, R.N., H.M.S. "Caledonia."	The public opinion of the service is invariably on the side of those who have passed well. The grant of honorary certificates, a preference for obtaining appointments, and in specially meritorious cases, promotion, would be strong inducements.	The advantages of removal, I deem to be incalculable, the disadvantages small.	A sort of travelling scholarship, say, six or twelve months on full-pay, might be established, to enable Officers to reside in foreign countries for the purpose of studying the language.
44. Captain Edward B. Rice, R.N., Commanding the Steam Reserve, Portsmouth.	None beyond official notation. Officers holding distinguished College honours will almost necessarily be preferred, which would be sufficient for the good of the service.	No advantage in removing it from Portsmouth. Greenwich is too near London, and has no dockyard.	Under suitable regulations Officers might be allowed six months leave on full pay, to perfect themselves in speaking languages in foreign countries.
45. Captain George S. Nares, R.N., H.M. Surveying Ship "Newport."	Appointments as Navigating Officers, with increased pay according to class of certificates. It would be unfair to Officers on foreign stations if success at the College carried promotion with it.	The site of the present College in our principal dockyard and near the Gunnery Establishment, very advantageous; Officers see all interesting improvements in the service and keep up their acquaintance with it. Greenwich has no advantages as a Naval College, and would remove Officers from naval society and associations.	French should be one of the principal studies on board the training ships.
46. Captain Charles H. May, R.N., H.M.S. "Northumberland."	To be favourably noted at the Admiralty, and to be taken into account with other professional qualifications practical and theoretical.	The College could not be in a better position than near the Naval Gunnery Establishment, and at our principal seaport and dockyard at Portsmouth; these advantages would not be afforded by an establishment at Greenwich Hospital, which would also be too large for the purpose, taking into consideration the reduced numbers in the navy in future.	Leave of absence upon full-pay may be granted for this purpose under suitable regulations.
47. Fredk. J. Fegen, Secretary, R.N., and Barrister-at-Law.	The institution of Scholarships, and the award of full pay and time. All scholarships to be noted in the Navy List. Sub-Lieutenants obtaining first-class certificates, and a scholarship in addition, to receive a Commander's Commission, after serving creditably the requisite qualifying time.	Portsmouth being a great naval arsenal, students can keep themselves *au courant* with all that goes on in the service. Greenwich has not this advantage; and its proximity to London offers temptations to absence from study.	See No. 12.

10.	11.	12.
l executive Officers should have a perfect knowledge of navigation and pilotage. A staff Officer should be specially appointed to assist the Captains in these duties.	Cannot see any benefit that would arise to the Naval Service by Officers studying at the University of Cambridge.	.. ..
this is ever done, adequate provision must be made to assist the Captains of H.M. ships in the important duties of navigation.	This might occasionally be of advantage to the Service, but if Naval Education at the College should be improved, there would be the less necessity for Officers to go to the University.	The course of study at the College should be divided into two or more sections; it should be left optional to an Officer to choose the one he thought most suited to him, the whole course of study being extensive and embracing more subjects than he might wish to attempt or have time for.
would make pilotage a compulsory item of the Sub-Lieutenant's examination, and would make all Officers who go to Portsmouth to pass, go through a short course of conducting vessels (say gunboats) in and out of harbour. They would gain some information and considerable experience.	Highly advantageous, if the period were not allowed to be extended beyond a certain time; two years at the very outside.	Prefers a College on shore to a harbour training ship, because in the latter boys acquire false ideas of a sea life, and are liable afterwards to be disgusted by its hardships and realities and their treatment as young officers militates against their real position as schoolboys.
lo difficulty in acquiring a competent knowledge of navigation and pilotage, which merely require practice and undivided attention.	No, supposing the Naval College to exist. In any case, three years are too long for a young Officer to be absent from his work.	.. ..
The service generally would be much improved by assigning navigating duties to Lieutenants properly qualified for them. They should cease to be employed in the navigating line after promotion to Commander. They should take their full share of the general duties of the ship both at sea and in harbour.	Would not encourage young Officers to leave a naval port for so long a period. Older Officers might be allowed to study at Cambridge on half-pay.	It is desirable that officers intending to study at the College should previously have served in the Flying Squadron in order to pick up as much seamanship as possible.—Totally disapproves of the present system of entering cadets at so early an age. Would much prefer students joining later, after receiving their early training from the large number of eminent schoolmasters now employed in the work of education.
Thorough efficiency as a navigating Officer can only be attained by practice. A cruizer might be set apart for this purpose along the shores of Great Britain to instruct Officers in pilotage. A short course of study at the Naval College would be a very great assistance.	Not in favour of this, as Officers studying at Cambridge might become lost to the service as working Officers.	Am of opinion that mathematical studies of a very high order are not essential for naval men; the most valued qualities of naval Officers can only be obtained by practical experience. Too much attention is paid now to mere schooling, to the exclusion of the practical study of seamanship, and of an Officer's duty generally, as learnt formerly by midshipmen in charge of boats, in the tops, &c., &c.
Sub-Lieutenants and Lieutenants, if adequately encouraged, could soon learn the art of navigation and pilotage, and might be rewarded by increased pay, as is now given to Gunnery Officers.	Certainly; but there is no reason why the place of study should be confined to Cambridge.	Am in favour of allowing officers to choose their own place and subjects of study, and to afford them facilities and encouragements for so doing; would admit Officers of all ranks to the benefits of these advantages under suitable regulations.

NAMES OF OFFICERS.	1.	2.	3.
48. Captain JAMES G. GOODENOUGH, R.N., H.M.S. "Minotaur."	Yes.	The courses to extend to three or four terms of about four months each. Subjects to consist of navigation, including astronomy, theory and practice of steam, theory and practice of gunnery, torpedoes, and fortifications. Naval architecture and construction, French, Spanish, or Italian, military law, naval tactics. Students also to attend lectures on chemistry, electricity, and four weeks of the midsummer term to be devoted to naval tactics with gunboats or steam launches, in the Solent or at Portland.	At from one to five years' service at sea, as Lieutenant or Sub-Lieutenant. Entirely voluntary. Candidates should have obtained first-class certificates in seamanship; those who had not done so, to be allowed a fresh examination with the object of obtaining it.
49. Captain THOMAS BRANDRETH, R.N., H.M.S. "Lord Warden."	Yes.	Navigation, nautical astronomy, mathematics, mechanics, hydrostatics, steam and steam engine, natural philosophy, languages, history, drawing.	Within three years after promotion to the rank of Lieutenant. Voluntary: and to choose his own subjects.
50. Captain WILLIAM R. ROLLAND, R.N., H.M.S. "Repulse."	Yes.	Mathematics, electricity, as connected with torpedoes, steam, shipbuilding, gunnery, languages, surveying.	As a Lieutenant after three or four years' service, in a sea-going ship. The choice of subjects should be voluntary, but the subjects having been chosen, study for a certain time should be compulsory.
51. Captain THOMAS B. LETHBRIDGE, R.N.	Most decidedly.	A higher course of the subjects studied in the training ships, particular attention being given to French, history, drawing, and field fortifications.	Immediately after promotion to the rank of Lieutenant, and should be compulsory.
52. Captain JOHN E. COMMERELL, R.N., C.B., H.M.S. "Monarch."	Yes.	Mathematics to a moderate extent, steam, modern languages, surveying, Naval tactics, ship building, gunnery.	Wholly voluntary. To study for a year in each rank before receiving an appointment.

4.	5.	6.
Royal Naval College has not accommodation for the proposed course of study. The three classes who are there impede each other.	If the College is not altered, the half-pay Officers to be removed to a new College, to follow a voluntary course, without entrance examination.	Compulsory test examinations on entry, and half-yearly examinations on the voluntary subjects of study.
ly sufficient for Sub-Lieutenants passing in navigation and gunnery, and rine Officers studying for the artillery.	A separate building and a larger staff of instructors.	Only a final examination.
resent has hardly sufficient accommodation, or professors, or lecturers.	.. ..	It should be compulsory for Officers who go to the College to pass an examination.
Provided some improvements are le in the building.	Good French and drawing masters, and an instructor in field fortifications to be attached to the College.	Yes; but the examinations not to be pitched too high, lest by so doing we should lose our best practical men.
The College should be remodelled, more inducements held out to ers to go there.	The junior branches of Officers should be separated from the senior.	The examinations should be voluntary, certainly not compulsory.

NAMES OF OFFICERS.	7.	8.	9.
48. Captain James G. Goodenough, R.N., H.M.S. "Minotaur."	A slight increase of pay, and gunnery and navigating Officers as far as possible to be selected from those who have passed out successfully. Full pay to be allowed for the first six months at the College, and for the remainder of the course provided the six monthly examinations are passed.	The advantages of Portsmouth are: 1st, opportunities of joining gunnery classes and witnessing torpedo and other experiments; 2nd, seeing the work of a great dockyard, the practical ship building, fitting, forging, casting, &c.; and 3rd, visiting ships in commission. The advantages of Greenwich are, besides the unlimited accommodation: 1st, the vicinity of London, and the opportunity of attending lectures not included in the course; 2nd, facility for observation of the private ship building yards; 3rd, nearness to School of Naval Architecture. Note—The close attention to studies which would be necessary for the new course, would counterbalance some of the advantages of Portsmouth.	All Naval Instructors sh be required to teach Fre A slight knowledge of Fre or an advanced knowledg Italian, Spanish, or Ger to be requisite before entr the "Britannia," and a su rior knowledge of one of th languages on leaving. Si lar requirements to be forced upon entry and leav the higher College.
49. Captain Thomas Brandreth, R.N., H.M.S. "Lord Warden."	To be allowed a portion of time to count for pay and promotion, or to have leave on full pay to visit works, factories, foreign yards, &c.	The advantages of Greenwich are, a better and more commodious building, association with men of their own age, and easier to obtain instructors and lecturers. The Officers would look upon their work as more of a matter of fact than if they were at Portsmouth, and would have better opportunities for exercise and recreation.	Those who attain a cert proficiency to travel abr on full pay for a time.
50. Captain William R. Rolland, R.N., H.M.S. "Repulse."	Perhaps—Increase of pay for successful candidates, also full pay while studying, or increase of half-pay.	The advantages of Portsmouth are, that Officers are able to see the latest improvements in ship building, &c., and that the first gunnery establishment is there. The advantages of Greenwich are being near Woolwich Gun Factory, Shoeburyness, and Hythe.	Officers if possible should h the opportunity of perfect themselves in the study foreign languages in countries where they spoken.
51. Captain Thomas B. Lethbridge, R.N.	Earlier promotion than they could otherwise expect, that being the only reward Officers look for.	Nothing to be gained by moving the College to Greenwich, and everything against it. Portsmouth, our chief naval arsenal, affords great facilities for professional improvements of every kind.	Leave on full pay to be gra to Officers to travel on Continent.
52. Captain John E. Commerell, R.N., C.B., H.M.S. "Monarch."	Those who have voluntarily passed good examinations should have a certain amount of preference for employment.	Greenwich would have no advantage over Portsmouth, but on the contrary, its proximity to London would be detrimental; and the absence of a dockyard, and the various experiments taking place there would be a loss.	No.

10.	11.	12.
aintenance of the present class of igating Officers, though in some ects advantageous, does not obtain the service as much intelligence as ld be available if Lieutenants, and some instances Commanders, were cted for these duties. Navigation, tage, practical surveying, or a per- acquaintance with practical nautical onomy should therefore form part the qualifications for admission to ly.	It might be advantageous in very few cases. It should be kept in the hands of the Admiralty, and used very sparingly.	Has replied to these questions as if the course in the training ships were satisfactory, but considers that nothing in his experience warrants an expectation that the three years' instruction in the training ship will bring midshipmen up to the standard assumed in the letter of the President transmitting the questions. Refers to former correspondence, and suggests that a Naval University, under the presidency of a civilian, be provided at Greenwich.
present instructions are carried out. I consider it would be a fatal step abolish a separate navigating class; art requires a particular study, and man can run a ship into a strange ce, by chart, without practice.	No. He would be lost to the service.	Practical seamanship and habits of command, which are of more importance than any other qualifications, can only now be attained by practice, and at present there are no opportunities of practice until an Officer becomes a Lieutenant. I think that several corvettes ought to be kept constantly at sea as training ships for Sub-Lieutenants, by whom the watches and work of the ship should be entirely performed, and each of them should have at least six months actual sea service.
k if Lieutenants and Sub-Lieutenants l practice they would soon make od navigators, and they would learn pilotage.	No.	.. ..
n favour of the abolition of the navi- tion class. All young Officers should ve a thorough knowledge of the vigation of the English and Irish annels.	No.	My reason for recommending that Officers should go to the College after promotion to be Lieutenants, is that Sub-Lieutenants should be kept constantly at sea, to learn their duties as Officers of watches, and also after promotion a year often elapses before they obtain employment.
knowledge of Officers of the navi- ting branch is attained by practice, ve the executive Officers that practice l they will do it equally well	I am inclined to think not; what they would gain by the higher branches of mathematics, they would lose in other professional knowledge. A college life would I feel sure unfit a young man for ship life.	Midshipmen should study the last year at College before they pass for Lieutenants, this time being taken off that in the "Britannia" and training ships.

NAMES OF OFFICERS.	1.	2.	3.
53. Commander Stanhope G. Price, R.N.	Certainly.	Practical steam; gunnery, including military manœuvres; mathematics, sufficient for the solution of all nautical astronomical problems; languages.	As a Lieutenant, after serv a commission at sea.
54. Captain H. T. Burgoyne, R.N., C.B., H.M.S. "Captain."	Certainly.	.. ..	After passing for Lieuten should be wholly voluntar
55. Captain H. H. Beamish, R.N., H.M.S. "Agincourt."	Yes.	Steam, nautical astronomy, use of instruments, marine surveying, gunnery in all its branches, chemistry, drawing, French, Spanish, fencing and calisthenics, shipbuilding and naval architecture, naval and maritime law.	As soon as possible after motion to the rank of L tenant, Commander, Captain. The study of st nautical astronomy, gunn and French should be c pulsory; other subjects vo tary.
56. Captain Hon. W. J. Ward, R.N., Naval Attaché, Washington.	Undoubtedly.	Higher mathematics, pure and mixed; steam, naval architecture, chemistry, electricity and magnetism, land and marine surveying, nautical and practical astronomy, maritime and international law.	After 3 years' sea service Lieutenant, or 5 years f date of passing. Wh voluntary.

4.	5.	6.
present.	The number of Instructors require to be increased.	Examinations should only be compulsory for junior Lieutenants. Honorary certificates should be granted.
ot.	.. ..	Periodical test examinations should be established; the students selecting their subjects of study.
at present constituted.	The staff of Instructors should be increased.	The examination should be compulsory, in the compulsory subjects, all others voluntary. Honorary certificates should be granted.
at present organised.	Every Midshipman should undergo a six months' course at the College before passing for Lieutenant. Half-pay Officers should be withdrawn.	Examinations should be compulsory, and should be followed by honorary certificates.

NAMES OF OFFICERS.	7.	8.	9.
53. Commander STANHOPE G. PRICE, R.N.	Advancement in the service.	Consider that great advantage would be gained by moving the establishment to Greenwich.	The grant of increase of pay Officers attaining efficiency
54. Captain H. T. BURGOYNE, R.N., C.B., H.M.S. "Captain."	A limited number of scholarships should be established to enable the recipients to prosecute their studies further at Universities or abroad.	I consider that much improvement arises from the practical contact with the service in all its branches which comes unconsciously to the students at the Naval College, occupying as it does a position in the leading port of the kingdom.	.. ..
55. Captain H. H. BEAMISH, R.N., H.M.S. "Agincourt."	Certificated Officers should be preferred for employment, and should receive extra pay when employed on gunnery, surveying, navigating, and interpretorial duties.	I would not move the Naval College from Portsmouth, which place has the advantages of a dockyard, the "Excellent," and occasionally of a squadron, and of being a good way from London.	A competent French teach giving up his whole time his duties, should be attach to the College. A teacher Spanish is also wanted.
56. Captain Hon. W. J. WARD, R.N., Naval Attaché, Washington.	After a competitive examination of a high order, a Commander's commission might be given with advantage. Great proficiency might also be rewarded by increase of pay, and having an honorary notation attached to the name.	Would use the College at Portsmouth solely for earlier compulsory examinations; the higher course of study might with advantage be moved to Greenwich. Not aware that there would be any disadvantage in this removal. If there should be sufficient room, the whole course of naval education might exist in one place.	The students in the "Britann should be encouraged as m as possible to converse French. Officers genera should have the opportun given them of improving the selves.

10.	11.	12.
in favour of the abolition of Navi- ing Officers, who, turning their un- ided attention to that particular nch, must excel in a greater degree n those whose minds are occupied h many other subjects.	Certainly not, as mathematics must not be considered the sole requirement.	.. ..
an advocate for the retention of the vigating class.	Most advantageous after a certain amount of sea-service as Lieutenant.	I am of opinion that the point to be gained is a higher tone of *general* education; a more cultivated habit of mind; the great distaste to study engendered by forced application to uncongenial subjects, should be obviated by full opportunities for an individual to follow his peculiar bent.
e separate navigating class should be olished, Sub-Lieutenants and Lieu- nants might be trained to performance navigating duties, receiving extra y, on obtaining certificates of quali- ation.	I see no objection to this.	None but officers studying should be at the Royal Naval College, Sub-Lieutenants passing should be provided for elsewhere. The Captain Superintendency of the College should be separated from the Captaincy of the "Excellent," as one man cannot possibly attend to both duties.
practice of Officers sending in "Day's orks" should be abolished as a mere rm; they should be encouraged to te the chronometers, to take observa- ons, and to keep a proper Work Book.	Undoubtedly it would be of great advantage to the Public Service, and would be highly desirable for the advancement of Science in the Navy.	.. ..

List of Officers named in the foregoing Abstract, in alphabetical order.

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DE HORSEY, Captain A. F. R. 8
DURRANT, Commander F. 22
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M'CLINTOCK, Sir F. L. 3
MILNE, Vice-Admiral Sir A. 39
MAY, Captain C. H. 46
NICOLSON, Rear-Admiral Sir F. W. .. 23
NARES, Captain G. S. 45
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PREEDY, Captain, G. W. 17
PRICE, Commander, S. G. 53
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RICE, Captain E. B. 44
ROLLAND, Captain, W. R. 50
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Order Establishing the Royal Naval College under the Present System.

Sir, *Admiralty, 24th December*, 1838.

HER Majesty, having been graciously pleased by Order in Council of the 8th June last, to sanction the establishment of further means of scientific education for a certain number of Officers and Mates of Her Majesty's Naval Service, under such regulations as the Lords Commissioners of the Admiralty may frame, from time to time; I am commanded by their Lordships to acquaint you that my Lords propose to avail themselves in carrying their object into effect of the advantages afforded by the buildings of the late Royal Naval College to give instruction there to a certain number of Mates, adding them to the present establishment of the "Excellent," and extending the system of education now carried on in that ship with which their Lordships have so much reason to be satisfied.

It appears to their Lordships that the best mode of insuring an efficient superintendence of this new branch of the "Excellent's" establishment, will be that you should yourself reside on shore, leaving the Commander, or First Lieutenant, on board the ship, and they therefore desire that you will take possession of the apartments heretofore occupied by the Lieutenant-Governor of the College. A number of additional Mates will be borne on the books of the "Excellent" but lodged in the College Buildings, and instructed for the space of one year in the branches of science to be hereafter detailed. They will receive sea pay, and be in all respects under naval discipline, but instead of being victualled, they will be made the usual allowance, and any further expense will be defrayed by themselves. They are to be selected from such as have passed the ordinary examination on board the "Excellent," and a preference given to those who have passed the best examination. Every six months a general examination is to take place, and as an inducement to good conduct and exertion a Lieutenant's Commission will be conferred upon the Mate who passes the best examination, provided he produces satisfactory certificates of character and professional ability from the Captains with whom he has served, as also during the period of his instruction, and provided he obtains a fixed degree of proficiency.

A limited number of Officers in the Royal Navy and Marines will be allowed to avail themselves of the means of instruction thus provided, under such regulations as may from time to time be found necessary and sanctioned by their Lordships; Officers of the Royal Marines will also be instructed here to qualify them for the Royal Marine Artillery.

I have the honor, &c.

(Signed) C. WOOD.

Captain Hastings,
H.M.S. "Excellent."

Order Regulating the Number of Half-Pay Officers to Study at the Royal Naval College.

"St. Vincent," in Portsmouth Harbour,
Sir, *6th February*, 1842.

THE Lords Commissioners of the Admiralty inform me that they are pleased to direct that six Captains, six Commanders, and twelve Lieutenants, who may be desirous to improve themselves by study of mathematics, astronomy, &c., may be received and accommodated in the Royal Naval College, under the instructions of Professor Main, and you, for a limited time. The said officers to be borne for victuals only on board the "Excellent," with liberty to join the mess now established at the College, if they wish it.

Their Lordships are further pleased to add, that if any of the Marine Cadets shall so conduct themselves, as to induce you to allow them the indulgence of residing in the College, instead of living on board the "Excellent," you are at liberty to do so.

I have the honor, &c.

(Signed) EDWD. CODRINGTON,
Admiral.

Captain Sir Thomas Hastings,
Royal Naval College.

Dates of other Orders affecting the Entry of Officers in the Royal Naval College.

Marine Officers to study for Marine Artillery	20th March, 1841.
Masters (now Navigating Lieutenants) to be received.. ..	18th January, 1852.
Candidates for Naval Instructors to be received	15th August, 1852.
Chief Engineer's do.	27th February, 1853.
Assistant do. do.	7th June, 1853.
Sub-Lieutenants, to prepare for examination for Lieutenant ..	Circular 4th May, 1858.
Lieutenants qualifying for Gunnery Lieutenants	Circular 10th August, 1864.

A RETURN showing the Number of Officers received into the Royal Naval College to study, and the number of Candidates examined between 1st January, 1839, and 31st December, 1869 :—

RANKS.	Number received into College to Study.	Number of Half-pay Officers passed in Steam.	Number of Candidates examined in the 30 years.	Number of Candidates found Qualified.	Number of Final Rejections.
Half-pay Officers: Captains	117	75	—	—	—
Half-pay Officers: Commanders	380	203	—	—	—
Half-pay Officers: Lieutenants	133	41	—	—	—
Half-pay Officers: Navigating Lieutenants	9	6	—	—	—
Half-pay Officers (639 / 325)					
Mates for Commissions*	93	—	93	23§	—
Gunnery Lieutenants	73	—	73	59	14
Lieutenants Royal Marines qualifying for Royal Marine Artillery	191	—	191	141	50
Engineers	187	—	—	—	—
Candidates for Naval Instructors	179	—	222	179	43
„ Marine Commissions	—	—	603	475	128
„ Lieutenants	1,150	—	2,761	2,743	18
„ Navigating Lieutenants	—	—	624	601	23
„ Naval Cadets*	—	—	3,711†	2,596†	342
„ Navigating Lieutenants	—	—	834†	637†	66
„ Marine Cadets	—	—	328	265	63
„ Assistant Clerks*	—	—	615	555	60
„ Interpreters	—	—	22	8	14
	2,512‡	325	10,077	8,259	821

* No longer examined at the College.

† The large difference between the number examined and the number qualified arises from the fact that many of the Candidates underwent second trials, and are therefore included in the total number examined.

‡ Of this number, 2,325 Officers have resided in the College.

§ Obtained Commissions.

RETURN of the Classes of Certificates obtained in Navigation by the Sub-Lieutenants of the Royal Navy, taken from the Official Navy List of 1st January, 1870:—

1st Class	5*
2nd „	66
3rd „	182
Total	253

* This return does not give the total number of 1st Class Certificates obtained, in consequence of the promotions which take place in June and December of each year, under Circular 19 C, dated 21st June, 1865 (Meritorious Passing for the Rank of Lieutenant).

MEMORANDUM of Numbers obtained at the Royal Naval College Examination, December, 1869, for the rank of Lieutenant, by the Candidates who passed respectively No. 1, 6, 13, and 20.

SUBJECTS.	Full Numbers.	Numbers Obtained.			
		No. 1.	No. 6.	No. 13.	No. 20.
I. Practical Navigation	200	192	194	171	187
II. Theory of Navigation	200	190	152	115	89
III. Use of Nautical Instruments	100	99	98	96	97
IV. Outline of Surveying, Laying down Positions and Soundings, and use of Charts	100	100	100	50	65
V. Prevailing Winds, Currents, &c.	100	100	100	75	92
VI. Name and use of the parts of the Steam Engine and Boiler	100	85	72	70	60
VII. The elements of Mechanics and Hydrostatics	100	96	33	24	—
VIII. French	100	86	53	80	26
Total	1,000	948*	802	681	616

* 125 additional for Beaufort Testimonial.

THOS. J. MAIN,
Professor of the Royal Naval College.

A Summary of the Opinions of the Rev. Thomas J. Main, Professor at the Royal Naval College, at Portsmouth, upon the subject of the Education of Naval Officers.

The education a Naval Officer receives after he joins the service must necessarily be defective. He must expect to be sent wherever the exigencies of the service require him to render assistance according to his station: and his duty as an officer must be paramount to every other consideration. I have, therefore, after having had the opportunity afforded me by mixing for more than thirty years with all classes of officers, and from its having been my duty to teach and examine men of nearly every grade, come to the conclusion that whatever knowledge it may be considered necessary for *all* officers of the executive branch to possess must be acquired by them before they take up their position as officers of sea-going ships. In this I am borne out by what I believe to be the practice of all foreign countries. I believe ours is the only navy that attempts the education of officers on board the ships where they are appointed for the performance of executive duties. I regard, moreover, our own attempt to do so as a signal failure; and in saying this I must guard myself by saying also, that I do not cast the slightest slur on the efforts of the many conscientious and efficient teachers who are endeavouring, in spite of all difficulties, to instruct the young officers under their charge. They have every kind of difficulty to contend against. There is no place allotted for a study. Sometimes the Captain, as a favour, allows his fore-cabin to be made use of for that purpose: at other times the space between two guns is screened off by temporary hangings. There is not and cannot be any *fixed* time for study. All these things must depend on the will of the Commanding Officer; who, if he has made his own way to the higher grades without much mental training, is apt to undervalue it in others. Indeed, this is one of the greatest obstacles that the education of naval officers has hitherto had to contend with. Then, if any instruction is attempted while the ship is at sea, it cannot be carried on successfully in rough weather; and when it is carried on the senior students are wearied out with having kept night watches; and if in harbour the younger officers are either on leave or usefully employed in subordinate duties in the dockyard or elsewhere. There is also another very serious difficulty. It is impossible to supply and keep supplied all ships with naval instructors. If a ship start under happy auspices, the instructor may become an invalid, or be removed to another ship; and it may be many months before his place is supplied with another. The practical working of the present system, if it can be called a system, is apparent from the statement I received from the candidates at the examination of December, 1869. This will show more clearly than I can by words, how little instruction is really given. My general views on that head are conveyed by answers to Questions 59, 60, 61, 72, 78. I would therefore wish to bring before the Committee, whether it would not be advisable to recommend that no more naval instructors be admitted into the service, until they cease to be borne in sea-going ships. (See Questions 60, 61, 67, 68, 69, 72, 75), except perhaps in the case of a flying squadron, which, if kept up, may be considered a large training establishment; and as many midshipmen as possible should be appointed to it immediately after they leave the sea-going training ship; and I am not sure but that, even in that squadron, what they thus gained in book-learning would be more than counterbalanced by the consequent loss of *practical seamanship*. Their instructors therefore, if any, should be practical men, who would teach them their duties as seamen, navigators, gunners, and officers; and their teaching should mostly be carried on upon deck, and not in screened berths.

In speaking thus decidedly, I would not, however, be understood to be in favour of having an uneducated class of officers. I am desirous of giving them advantages similar to those enjoyed by their brothers at home, and by the younger officers of other countries. Being confident that no really good results can be obtained on board ships at sea, except under extraordinarily favourable circumstances, I would wish to see them all well educated as far as is considered necessary for the general mass before they are appointed to ships as officers (Questions 68, 69, 72, 75, 76, 99). The examination for Sub-Lieutenants might then remain as at present, and would be chiefly the test of their having kept up the instruction they received before they entered the service. Their knowledge of elementary mathematics would in that examination be tested by their having retained enough to enable them to pass in the professional subjects of the examination.

The examination in seamanship as at present conducted is in a very unsatisfactory state. This might easily be remedied by allowing the candidates to pass in that subject as at present, and by requiring them in addition, to go through another examination on board the Flag Ship at Portsmouth, or on board the "Excellent" for *their class*. The Admiralty would assist in the education very materially if they were to hold out rewards in the lower ranks somewhat similar to the scholarships of our universities. If any objection be taken to the name "Scholar," that may be avoided by substituting the term "Admiralty Midshipman," "Admiralty Sub-Lieutenant," &c.: the rewards offered should be something substantial in the shape of annual pay for about three years, *irrespective of promotion*, and the names of the successful candidates should be recorded in the Navy List (Questions 136, 137, 138, 141, 156). I would recommend that all *compulsory* education and examination should end here, and it would be the province of the Admiralty from this point to stimulate talent and zeal, *in special branches*, by creating special classes of officers. This has been done already most successfully in the case of Gunnery Lieutenants (see Questions 190–193, 212–214, 224, 225). If it be thought desirable to do away with the Navigating Officers as a distinct class, it would be attended with the greatest benefit to naval education generally (Questions 195, 196). Both Gunnery Lieutenants and Lieutenants for navigating duties could be taught at the College. The increase of pay for performing these duties should be such as to afford a sufficient inducement for young officers of talent to volunteer for the appointment, and it should be always looked on as a stepping stone to promotion and as a claim for employment. I have no doubt this would give an opening to many young officers who have a natural liking for astronomical work, and at present have no useful way of employing themselves in it.

All half-pay officers, especially younger ones, should have opportunities of coming to the College for the purposes of study; but their coming should be voluntary, and the subjects of study should be of their own choosing. In each subject there should be examinations, in which those who choose might test their proficiency, and the list of successful candidates at each examination should be sent to the Admiralty, but the examination of officers of that rank should *not* be compulsory, unless there were some staff employments in which special theoretical knowledge was required. The subjects of examination should be, in my opinion:—

1. Mechanics and Hydrostatics.
2. The Theory and Practical Working of the Steam Engine.
3. Fortification.
4. Chemistry.
5. Nautical Astronomy, with use of Nautical Instruments.

(See Questions 101, 102, 104, 106, 107, 119, 124, 126, 127, 132, 143, 145, 156, 162, 163, 170, 194, 204).

If the theory of ship-building be considered important, it could not be studied any where so well as at South Kensington.

The study of French and other languages should of course be carried on in the countries where those languages are spoken. This would require some careful previous arrangement; otherwise there would not only be a waste of the public money, but young men thus sent over in batches would be open to great temptations. The most practical method that suggests itself to me to enable young officers to study French would be, if the Government were to rent a house for the reception of the pupils at Toulon or Brest, or some other French naval port, and put it under the charge of some officer who would have the general superintendence of it; and the Superintendent should be a fair linguist, and one who would take a lively interest in the success of the scheme. They should then study for a stated time under French Masters (not English) whatever subjects the Admiralty might think it desirable for them them to learn, and no English should be spoken while they are there.

Suggestions for Improving the Education of the Executive Officers of the Navy, by the Rev. J. B. Harbord, *Chaplain and Naval Instructor R.N.*

Two objects should be aimed at—I. To bring all officers up to a reasonable service standard; and II. To afford opportunities to those who wish to improve themselves, and who are capable of occupying the more responsible positions, to qualify themselves to fill these posts with credit and advantage to the public service.

I. To accomplish the former of these objects, I think all that would be necessary would be simply to make the examination passed in mathematics pure and applied, navigation and French when a midshipman has completed his time—call it passing for Sub-Lieutenant or Lieutenant, as fits in best with the general system you adopt—a really searching one, which it is in no sense at present. This examination should include all the subjects in which a midshipman had been instructed from his first entry on board the "Britannia," and of which he is expected to keep up a knowledge. Every subject which does not appear in their final examination is discarded by young officers at the earliest opportunity, and it is impossible for a naval instructor to urge with effect the importance of any subject which does not "pay."

But, it may be asked, raising the standard thus, could it be expected that all officers should pass, considering the difficulty even at present experienced by many? I think it could:—

(1.) If we remember that in future three years will be spent by every young officer in the training ships.

(2.) If on leaving the sea-going training ship those Midshipmen who were found to stand in most need of assistance on account of inferiority of ability were sent only to those ships which carry naval instructors.

(3.) If provision were made for supplying to some extent the place of naval instructors in small ships which do not carry one, by placing the junior officers in charge of one of the Lieutenants, selected for that purpose from those who have taken out certificates in mathematics and navigation at the College.

(4.) If we remember that the half-yearly examinations will in future become a reality, and that any officer who fails at any of them will lose six months' time as a matter of course.

By these means, properly worked and enforced, all officers would be brought up to a sufficient standard in mathematics, nautical science, and French, to pass their final examination in these subjects at the termination of their midshipman's time. After having served a stated period as Sub-Lieutenants, it might be very advisable, before promoting them to be Lieutenants, to require them to pass again in the active practical work of their profession, but I think it would be prejudicial to keep compulsory examinations of another character hanging over the heads of officers beyond a certain age.

I may remark here that the plan of allowing some months at the College for young officers to prepare (under an instructor appointed for the purpose) for their examination, is very objectionable in every respect. I believe that more get rejected in consequence to trusting to this than would do without the assistance it affords. It acts injuriously, especially in the case of clever boys, who will rust to it for more than they ought, and the knowledge which is thus crammed up is of no real alue. I should in no case allow any study at the College before passing this examination, and the

consequence would be that Midshipmen would study throughout their course, and come up far better prepared than they do at present.

Under the new system of examination afloat, perhaps, it may eventually be found that this passing examination at the College on shore could be dispensed with altogether. Of course this is on the supposition that the scheme is worked honestly and thoroughly.

II. Every officer in the service being thus brought up to a proper standard, the next question is:— What arrangement should be made to meet the case of those who afterwards wish to improve their knowledge, and who aspire to the higher positions of their profession?

In my opinion, it would be a great gain to the public service if *all* officers, during the period they are Sub-Lieutenants or Lieutenants, had an opportunity of studying at a Naval College. If this is considered impracticable, I should accord the privilege, in the first instance, to those who acquit themselves best at their passing examination. If there happened to be more Sub-Lieutenants than were wanted for active service, I should allow these, as a reward for their proficiency, to pursue their studies at the College on full pay until their services were required afloat. I think, however, that active service afloat would be best for officers of this standing and age, and especially so if it is decided to make them pass again for Lieutenants in the practical branches of their profession. I consider the best period for a course at College would be soon after promotion as Lieutenant. An officer then has often to wait for employment. This period might be turned to account by those who wished to avail themselves of means for improving their knowledge, and qualifying themselves for especial employments. Encouragements should be given to young officers, of the rank of Lieutenant, to go through the College; older officers of superior rank might be admitted, if they had taken out certificates when Lieutenants, to bring up their knowledge to more modern requirements.

The College instruction should be organized with a view to granting certificates for the following groups of subjects.

(1.) Mechanics, Hydrostatics, and Steam.
(2.) Gunnery and Fortification.
(3.) Navigation, Surveying, and Pilotage.
(4.) International Law, Courts-Martial Law, and kindred subjects.
(5.) French and other languages.

Lectures might also with advantage be given in such subjects as the Principles of Ship-Building, Naval History, Hygiene, Chemistry, Geology, Magnetism.

Without some attested knowledge of Steam, I think that no man in these days should be promoted to be a Post Captain.

The other certificates above mentioned would qualify Lieutenants for the three special appointments which I conceive should be filled by officers of superior education:—I mean,

(1.) Gunnery Lieutenants,
(2.) Navigating Lieutenants, and
(3.) Flag Lieutenants.

(1.) Of Gunnery Officers nothing need he said, as they are a decided success.

(2.) The class spoken of as Navigating Lieutenants would take the place of the present separate class of navigating officers, if it were deemed advisable to alter the present system. Under the present system, you enter a number of youths, many of very inferior general education, and it is incumbent that all of them should be transformed into accomplished navigators in spite of the deficiencies of their intelligence and previous training, and of the natural taste of many of them being adverse to their calling; while for many Midshipmen with a natural leaning to the science there is no opening, their special talent cannot be utilized for the public service. With the exception of boys from Greenwich, I have, as a rule, found the Masters' Assistants inferior to the Midshipmen, and I am sure that the navigation of our ships would be in safer hands if the officers in charge of this department were chosen from the whole body of young officers, especially from those who prove themselves good seamen as well as good navigators. To induce superior men to go into this line, it must be clearly understood that it will accelerate and not retard their promotion. A good circulation in such posts would eventually prove the most effectual means of raising the attainments of the service at large. These lucrative and desirable appointments would be regarded as prizes, and act as stimulants.

(3.) I think it would be very advantageous if no Flag Lieutenant were appointed except from those who had taken out certificates in at least speaking French. For this class of officers I conceive a knowledge of modern languages, and such subjects as Maritime and International Law, would be most valuable.

Learning to speak a language can only be acquired generally in youth, and more attention, therefore, will doubtless be paid to French in the training ships. If the cadets were once convinced that it is essential to advancement in their profession, the difficulty in inducing them to keep it up would vanish.

(4.) From those who had qualified in navigation and surveying, the officers for surveying ships should be chosen.

(5.) From the same body of officers Lieutenants should be appointed to ships not bearing a naval instructor to fill his place to a certain extent. Besides his other duties such a Lieutenant should be held responsible for the junior officers on board; he would not be required to have them regularly at school, but only to guide and assist them, remove their difficulties, and encourage them in their studies, and conduct the half-yearly examinations.

All the above class of Lieutenants should receive extra pay while performing their special duties, and have a claim to priority of employment and promotion over their brother officers. This would have the effect of causing a wholesome competition for these appointments, and no necessity I think would arise to institute compulsory attendance at the College for all officers; it would become virtually compulsory for all officers who desire advancement in their profession.

All officers, whether on full or on half pay, studying at the Naval College should be subject to examination.

With respect to the locality of the Naval College to carry out such a scheme as the above, I am of opinion that Portsmouth presents decided advantages for the study of the practical branches, such as Gunnery and Fortification, Steam and Surveying On the other hand, the theoretical parts of the course could be carried on equally well at Greenwich, and the neighbourhood of London would have the great advantage of securing the services of the best lecturers on such subjects as International Law, Chemistry, Geology. Lectures on such topics, besides furnishing those officers studying for certificates with the requisite guidance and assistance, would in the vicinity of London be available to a larger circle of officers, and so become the means of diffusing useful information throughout the service. Precaution ought, however, to be taken to guard against these lectures assuming too popular a character; they should be adapted for students.

Suggestions for Improving the Preliminary Instruction and Training of Naval Instructors, by the Rev. J. B. Harbord, *Chaplain and Naval Instructor R.N.*

Their course should be divided into two periods:—I. One of three months spent at the Naval College at Portsmouth, or at Greenwich; and II. One consisting of a term on board the "Britannia."

I. The first period should be employed:—

(i.) In acquiring a knowledge of the theory and the working out of the usual practical problems of navigation.

(ii.) In being instructed and drilled in the use of nautical and astronomical instruments.

(i.) The knowledge acquired in the former of these sections only should be tested at the conclusion of this period by an examination. One reason for giving the present extended period of five months, is to afford opportunities for obtaining the required observations for which the season of the year may be unfavourable. The examination, then, at the end of this first period of three months, should consist of papers on—

(1.) The theory of navigation, and
(2.) Practical problems.

If it were found that three months is too short a period to prepare properly for both of these papers, an option might be given to defer that on the theory till the conclusion of the sojourn on board the "Britannia."

I would remark that the present "College Sheet" includes most of the problems. The important and much neglected one, "Reduction to the Meridian," is however not represented. The form also of the paper consisting of detached independent questions, though unavoidable where the range is so extensive has the disadvantage of not really exhibiting a practical day's work, in which dead reckoning and observation are combined. The paper on practical navigation which it has been the custom to give on board the "Britannia," has, as far as it goes, decided advantages in this respect. One little difficulty naval instructors encounter on going afloat is in mastering the method of combining dead reckoning and observation in the daily reckoning.

(ii.) During these three months, while preparing to pass the above examination, an interesting change from book study, amounting to a relaxaton, would be found in learning the use of instruments and surveying. I would not, however, require any observations to be registered during this period; it should be a period of instruction rather than examination in this branch. At present there is nominally an examination, without any instruction. What is done consists in a set of observations, taken and worked out. In consequence of the difficulty some men find in getting the required observations, the lunars are frequently worked back, and fictitious observations entered in the book. Even if all the observations recorded were genuine, they would not prove a mastery in the use of the instruments. There are also serious omissions in the observations required: the sea-horizon and theodolite, for example, are untouched.

The instruction I suggest should include:—

(1.) The ordinary *shore* observations at present required, especially rating chronometer.

(2.) The use of the sextant and azimuth compass at *sea*.

If this course were undergone at Portsmouth, this knowledge might be imparted on board the tender to the "Excellent," which should periodically leave the harbour for instruction purposes.

(3.) Practical use of *charts*.

This might also be illustrated during the same cruises.

(4.) *Surveying.*

Other officers besides future naval instructors would probably be going through this course at the same time.

(5.) A general knowledge of the instruments of an *Observatory.*

This would be useful not only directly for its own sake, but it would also render a man's power of teaching the few instruments used in navigation far more effective. There is a small observatory at the College at Portsmouth, and also a very good one attached to the school at Greenwich Hospital. The latter is, I think, decidedly the best suited for instruction purposes.

(6.) A Naval Instructor ought to be able to adjust a sextant.

II. The second period of the naval instructor's course should consist of a term on board the "Britannia." During this time—

(i.) The knowledge of all the above subjects might be perfected, in the practical parts especially, under the guidance of the Staff-Commander belonging to the ship, and on board the tender. Much useful information would be elicited from the experience of the numerous naval instructors on board. This would do away with the evil of a naval instructor being at first dependent upon his pupils, and learning from them much it is his place to teach them. The evil alluded to, it is true, is soon overcome, but it places a man in a false position at *first*,—a serious drawback on board ship. At the end of this period, a set of observations taken and worked out would be required to be sent in.

(ii.) An acquaintance with the system of education in the training ship would be acquired. It is very important to be in possession of what you may reasonably expect your pupils to know from their previous training, and also to be acquainted with the system as a whole, a fractional part of which it will be your duty to carry out. Hitherto there has existed a sad want of harmony between the training ship and the instruction afloat, very detrimental to the education of the navy, arising from the "Britannia" being kept closed to the service at large, and from ignorance in the service generally of what is really accomplished in the "Britannia."

In order to become thoroughly acquainted with the system on board the "Britannia," it would be advisable for the supernumerary to assist in the actual instruction on board, which he could do very well in elementary navigation. This, however, should not engross too much of his time.

It has been asked whether the Naval Instructor should not teach *steam* on board. I think it would be an advantage if he could give some instruction in the theory, so as to render intelligible and effective the practical lessons of the engineer in the engine-room. The requisite information for this part of a naval instructor's duties might easily be obtained on board his first steam ship, by studying a standard work on the subject, and by friendly intercourse with the engineer.

Memorandum on the Educational System pursued in the United States Navy, compiled from Official Documents.

The first proposal for the definite establishment of a Naval Academy, by the United States Government, was made by the Secretary of the Navy, in a communication to the Senate, dated November 28th, 1814. The proposal, however, was not then acted on.

The first regulations defining educational tests, and laying down rules for the appointment of Midshipmen, and for their subsequent promotion after examination in seamanship and mathematics, were contained in a "Code of Regulations for the Government of the Navy of the United States," issued June 12th, 1834.

Article 23 of this code directs that,—

"No person under 14 or over 20, who does not understand the elements of arithmetic, "English grammar, and geography, will be appointed Midshipman."

And again, Article 29 enacts that,—

"No Midshipman shall be promoted to Lieutenant until he be 20 years of age, and has "performed at least three years' sea-service, nor until he shall have passed an examination upon "seamanship and mathematics, as may be directed by the Secretary of the Navy."

And Article 348 says,—

"Midshipmen after return from a cruize, to have reasonable leave, and after, report to some "one of the Navy Yards, where there will be persons provided for their instruction."

A more definite proposition for the systematic education of young officers of the United States Navy, and which was finally adopted by Congress, was proposed in a letter from the Secretary of the Navy, Mr. Bancroft, dated August 7th, 1845, addressed to Commander Buchanan, directing the formation of a Naval Academy at Port Severn, Annapolis.

This letter states that,—

"It is proposed to collect Midshipmen, who from time to time are on shore, and give them "occupation during their stay on land in the study of mathematics, nautical astronomy, theory "of morals, international law, gunnery, use of steam, Spanish and French languages, &c.

"At present they are left, while waiting orders on shore, masters of their own motions, "without steady occupation.

"For purposes of instruction the Department can select from among twenty-two professors "and three teachers of languages. This force is now almost wasted in the manner in which it "is applied."

The letter then proceeds to direct the preparation of a plan for the organization of the "Naval School," to be laid before the Department for its approval.

From this there resulted the establishment of a Naval School, which again was re-organised under the title of "Naval Academy," in 1850.

Prior to this there existed at the Brooklyn and Norfolk Navy Yards, two schools under Professors of Navigation, for the benefit of Midshipmen before passing. There were also a few Naval Schoolmasters and Professors scattered throughout the fleet.

In the first six years of the formation of the Academy (1845—1851), Midshipmen served a term at sea before entering the Academy. In 1851 the system now existing of four years' instruction before sea service in the Active Navy was ordered.

Admission of Candidates into the Naval Academy.

The number of Midshipmen allowed is one for every member and delegate of the House of Representatives, appointed on the recommendation of the member from actual residents of his district or territory; also eleven nominated by the President. If the members fail to nominate, the vacancies are filled up by the Secretary of the Navy from among residents of the districts.

The nominations are annual, between March and July, and examinations are held in July and September. Nominees in lieu of rejected candidates in June, are examined in September.

Candidates must be between the ages of 14 and 18 when examined for admission.

They undergo a strict medical examination before a Board of three Medical Officers; 4 feet 10 inches is the minimum height allowed, and the sale is graduated according to age.

They must produce good testimonials of character and moral conduct.

They have to pass a satisfactory examination in the following subjects:—

Reading,
Writing from dictation,
Spelling, both orally and in writing from dictation,
Arithmetic, as far as vulgar and decimal fractions, proportion, and the rule of three.

(Special aptitude of a candidate in arithmetic is allowed to count in a candidate's favour, in case of a slight deficiency in other branches of study.)

Geography of the principal countries and places in the world,
English grammar.

Candidates rejected by the Board of Examiners at the Academy are not allowed another examination, unless recommended by the Academic Board.

Successful candidates receive appointments as Midshipmen and become inmates of the Academy. They are repaid their actual travelling expenses from their homes, and are required to sign articles binding themselves to serve in the United States' Navy for eight years (including the term of probation in the Academy) unless sooner discharged.

Midshipmen voluntarily resigning their appointments have to refund the travelling expenses that have been paid to them.

Midshipmen found deficient at any of the examinations cannot by law be continued at the Academy, or in the service, unless upon the recommendation of the Academic Board.

Course of Instruction.

The course of instruction at the Academy is divided into nine departments, which again are subdivided into several subordinate branches.

First Department. Practical seamanship, theory and practice of gunnery, practical Naval gunnery, Naval tactics, Infantry tactics, fencing, sword exercise, boxing and swimming, Naval construction, the elements of Naval architecture.

Second Department. Mathematics, algebra, geometry, trigonometry, plane and spherical, descriptive and analytical geometry, differential and integral calculus, with applications.

Third Department. Steam machinery, mechanical drawing, heat, steam, marine boilers, marine engines, practical exercises, with chemistry.

Fourth Department. Astronomy, navigation, and surveying.

Fifth Department. Natural and experimental philosophy, mechanics of solids, mechanics of liquids, mechanics of aeriform fluids, acoustics, optics, electricity, heat, chemistry.

Sixth Department. Ethics and English studies, English grammar, descriptive geography, physical geography, outline of history, ancient and modern, and especially that of America, England, France, and Spain, during the last three centuries; rhetoric, ethics, political science, maritime and international law.

Seventh Department. French.

Eighth Department. Spanish.

Ninth Department. Drawing, sketching, perspective, topographical and chart drawing.

The students are also instructed in fencing, dancing, swimming, and gymnastics.

The foregoing studies are distributed into four annual courses, and the Midshipmen are arranged in four classes, each class pursuing one of the annual courses.

In the Academic year 1869–70, commencing October 1st, 1869, there were in—

	Members.
First class	67
Second..	56
Third	38
Fourth (appointments of 1869 by transfer from 1868) ..	92
Total.. ..	253

The staff of the Academy at the same time consisted of—

1 Commodore.
1 Secretary to the same.
1 Captain.
1 Commander.
14 Lieutenant Commanders.
1 Lieutenant.
1 Assistant Naval Constructor.

Superintending discipline, and instruction in the department of seamanship, naval tactics, naval construction, gunnery, and other drills.

Mathematics.

1 Professor.
3 Lieutenant-Commanders, Assistant-Instructors.
1 Civilian Assistant-Professor.

Steam Engineering.

3 1st Assistant-Engineers.
3 2nd Assistant-Engineers.

Astronomy.

1 Head of Department Lieutenant-Commander.
2 Assistant-Instructors (Lieutenant-Commanders).
1 Assistant-Professor (Civilian).

Natural and Experimental Philosophy.

1 Lieutenant-Commander,
2 Assistant-Engineers, Assistant-Instructors.

Ethics, &c.

1 Lieutenant-Commander, Head of Department.
2 Lieutenant-Commanders } Assistant-Instructors.
1 Lieutenant }
1 Master.
1 Civilian, Professor.
3 Do. Assistant-Professors.

French.

1 Professor } Civilians.
5 Assistant-Professors }

Spanish.

1 Professor.
1 Lieutenant-Commander, Assistant-Instructor.
2 Civilians, Assistant-Professors.

Drawing.

1 Lieutenant-Commander, Head of Department.
1 Do. Assistant-Instructor.
2 Civilians, Assistant-Professors.

Natural History, &c.

1 Professor, Civilian.

Art of Defence.

1 Sword Master.
2 Assistant do.
1 Boxing Master and Gymnast.

Making a total of 68 persons, of whom it would appear that 41 are naval officers.

Besides the above there are 18 other officers attached to the Academy, but not on the Academic staff, performing military, medical, commissariat, clerical, and other duties connected with the establishment.

The Academy is inspected annually during the May examinations by a board of visitors, composed partly of naval officers and partly of civilians, who report to the Secretary of the Navy upon the state of the police, discipline, and general management of the institution.

The naval officers serving on the academic staff are removed every three years. The Board of Visitors have lately recommended that they should be retained on duty there for four years, with a change of one-fourth of the detail annually.

The body of students is divided, as already mentioned, into four classes, each class consisting of the quota of one year's entry, commencing at the fourth, and moving up; thus in the second year the fourth class become the third, and so on, until it becomes the graduating class.

Attached to the establishment are three sea-going cruizers, a frigate and two corvettes, all without steam-power, which make cruizes during the summer months; and besides this, the last year's graduating class are sometimes sent to sea in a special vessel before they commence their regular duties in the service generally.

After officers have finally quitted the Naval Academy, the United States' Government affords them no further facilities for study and professional instruction, except indirectly in the case of officers, who may return to the Academy as instructors, and while there, may improve their general or special knowledge.

It should be observed, also, that the Navy Department employs in the several dockyards officers of the executive branch of the navy to take charge of certain departments, such as "Ordnance," "Navigation," and "Equipment." Thus, at New York Navy Yard there are, under the Commandant, three Captains, four Commanders, and one Master. The Ordnance Bureau takes charge of the preparation and fitting of guns, armament, &c.

The Navigation Bureau looks after chronometers, charts, compasses, &c., &c.

And the Equipment Department superintends everything relating to naval fittings, stores, rigging, &c., &c.

It is obvious that this system of employing naval officers in the dockyards, when they would otherwise be unemployed on shore, must afford to officers of the United States' navy very great opportunities of maintaining unimpaired, and of extending their professional efficiency.

Officers of the United States' navy have to undergo examinations before promotion to higher grades. By an Act of Congress passed in 1862, it is enacted that "No naval officer shall be promoted to a higher grade until his mental, moral, and professional fitness to perform all his duties at sea shall be established to the satisfaction of a board of examining officers, to be appointed by the President of the United States."

And further, "That no officer of the naval service shall be promoted to a higher grade therein upon the Active List until he has been examined by a board of naval surgeons, and pronounced physically qualified to perform all his duties at sea; and all officers whose cases shall not have been recommended for promotion by both of the boards shall be placed upon the retired list." ("Navy Laws," pp. 156, 7.)

The Examining Board for the officers, above referred to, consists of "not less than three officers, senior in rank to the officer to be examined," and sits permanently at Washington.

Before this board appear, from time to time, candidates for examination to qualify for promotion to the rank of Master, Lieutenant, Lieutenant-Commander, Commander, Captain, and Commodore.

The medical examination is rigid, the professional examination of officers in the higher grades probably not other than nominal, but all officers are liable to be cross-questioned in seamanship, navigation, and gunnery.

The system of promotion is by seniority. An officer of the United States' navy cannot be promoted (out of his turn) except for "conspicuous conduct in battle, or for extraordinary circumstances," and then "by and with the advice of the Senate" he may be advanced not exceeding thirty numbers in his own grade.

Abstract of Regulations respecting the Education of Officers for the Imperial Navy of France, taken from Official Documents.

Students are admitted to the Imperial Naval School on board the "Borda," at Brest, once in each year, by competitive examination. All youths of respectable parentage are eligible for admission to this examination, provided they are native French subjects, are not more than 17 nor less than 14 years of age, on the 1st of January of the year in which they compete; have been vaccinated or had the small-pox, and have no infirmity (*e.g.*, short or long sight, deafness or stammering) which renders them unfit for the service.

Exhibitions amounting to the whole or half of the fees payable for admissions to the school, and whole or half outfits are granted to elected candidates, whose parents or friends are unable, either wholly or partly, to support them while at the school (the expenses amount to £28 a-year), provided that these free or half-free students do not amount to more than one-tenth of the whole number of students admitted. This privilege seems to have been originally limited to the sons of naval and military officers, but during the time of the Republic (1848) it was extended to the sons of all native Frenchmen.

The examinations are held in July at the following centres, viz., Paris, Dunkirk, Dieppe, Cherbourg, Rennes, Brest, Lorient, Nantes, Rochefort, Angoulême, Toulouse, Montpellier, Toulon, Bastia, Alger, Lyon, Besançon, and Nancy, and the candidates present themselves at that centre which is nearest to their homes, or to the colleges at which they have been educated.

The examination consists of two parts, in written papers, and oral.

First Part (partie littéraire).

Written Examination.

French composition.
English composition.

Oral Examination.

French language, dictation, explanation of French authors.
Latin translation.
History (general).
Geography.
English, pronunciation, orthography, grammar, translation, and conversation.

Second Part (partie scientifique).

Written Examination.

Numerical calculation of plane trigonometry.
Descriptive geometry.

Oral Examination.

Arithmetic.
Algebra.
Geometry.
Trigonometry.
Descriptive geometry.

Drawing from Nature.

The written examinations all take place at the different centres on the 1st and 2nd July. The oral examinations, which are conducted by two examiners (and one in English), begin at Paris on 3rd July, and take place successively at each of the centres before mentioned, except those in Corsica and Algeria, the candidates from which places go to Toulon.

The oral examination consists of two parts—first, to determine the eligibility of a candidate, and if found ineligible, his name is expunged from the list, but if eligible, he undergoes a further examination, of a more searching kind in the same subjects, for competition.

After all the centres of examination have been visited, and marks on a fixed scale for the several subjects assigned, the examiners return to Paris, where a committee, presided over by a naval officer of high grade, selects the prescribed number from among the candidates in order of merit.

The selected candidates join the training ship, the "Borda," on 1st October, and are under training for two years. The subjects of instruction are—

1. General (literary).
2. Special (scientific).
3. Professional.

At the end of each year there is an examination conducted by an special examiner, and those who have failed to make satisfactory progress in either branch of instruction are dismissed from the Service. At the end of the second year, those who pass successfully are sent into the "Jean Bart," a seagoing training ship.*

There are also a certain number of students who pass directly from L'Ecole Polytechnique into the seagoing training ship, but during their subsequent service these are in no way distinguished from those who have been trained in the "Borda."

The course of instruction on board the "Jean Bart" is strictly practical. The cruize lasts about a year, and on their return an examination is held in the following subjects :—

	Relative proportion of each subject.
First Section.	
Naval architecture	1
Steam	4
Seamanship	6
Naval gunnery	4
Infantry exercises	2
Navigation and surveying	4
Naval regulations	1
Second Section.	
Literature	4
English	2
Drawing (including elements of photography)	2
Naval bookkeeping, accounts, &c.	2
International and maritime law	1
Naval hygiène	1

* Besides young naval officers the "Jean Bart" receives a few students from the "Corps du Genie Maritimes" (ship-builders or constructors), and takes them to sea.

The relative rank of the young officer on leaving the "Jean Bart" is determined by a combination of marks, in the following manner :—

For examination on leaving the "Borda"	21
Ditto ditto "Jean Bart," 1st section	11
Ditto ditto ditto 2nd section	4
For conduct, bearing, and general fitness for the service, assigned by Captain of "Jean Bart"	6

No other examination for promotion is undergone by naval officers; there is no class of officers with functions analagous to those of Naval Instructors borne in their seagoing ships; nor is any opportunity afforded for pursuing advanced studies at the public expense.

Memorandum on the system of Naval Education pursued in the Imperial Russian Navy.
(*Extracted from documents communicated by the British Embassy at St. Petersburgh.*)

Young men who are desirous of entering the Naval Service and of adopting the Naval profession, must conform to the conditions and regulations laid down for the reception of pupils into the Naval School at St. Petersburgh, and must undergo successfully on entrance the prescribed examination.

Pupils eligible for admission must be sons of hereditary noblemen, of Staff or Superior Officers, Civil or Military, or of hereditary honourable citizens.

The age of candidates for admission must not be *under* 15, *nor over* 18 years. They are admitted on presentation of petitions by their parents or guardians.

Candidates suffering from certain physical infirmities are not admitted.

Those candidates who may wish it, are allowed before entering the Naval School, on presentation of a petition to that effect, and with the sanction of their parents or guardians, to go through a trial cruize in order that they may themselves test their qualifications and suitability for a naval career.

They are subjected to a medical inspection, and to an examination as to their acquirements.

Sixty candidates are allowed yearly to undergo such a trial cruize; two trial cruizes allowed to each candidate.

On the satisfactory completion of the cruize, the candidates, if medically passed, undergo the examination prescribed for entering the Naval School.

The examination is held yearly during the month of September, embracing the following subjects, in which the candidates must display a satisfactory knowledge :—

(*a.*) Religion.
(*b.*) Russian language.
(*c.*) Geography.
(*d.*) History.
(*e.*) Mathematics.
(*f.*) French language.

To each subject 12 marks are allowed. The candidates who fail to obtain 6 marks in Arithmetic and Algebra as well as in map-drawing and dictation, or 5 in Geometry and the Russian language, or 6 average marks in all the subjects, will be considered as disqualified for admission into the School.

I. Syllabus of examination in religious subjects :—
(*a.*) History of Old and New Testaments.
(*b.*) Catechism of the Orthodox Greek Church.

II. Syllabus of examination in the Russian Language.

III. Syllabus of examination in Mathematics :—
(*a.*) Arithmetic to rule of three; computation of percentages; discount and proportional division.
(*b.*) Algebra, to proportion, progression, and equations.
(*c.*) Geometry, to polyhedrons, section of parallel, bases of pyramids and prisms, conditions of equality of pyramids, prisms, &c.

IV. Syllabus of examination in Universal History :—
a. Antient History.
b. History of Middle Ages.
c. Russian History.

V. Syllabus of examination in Universal Geography :—
a. Preliminary knowledge of the movements of the Earth.
b. Description of the Earth's Surface.
c. Detailed description of the Globe.
d. Geography of the Russian Empire.

VI. Syllabus of examination of the French language :—
Translation from French into Russian, and of easy passages from Russian into French.

The course of instruction lasts *four* years, and during this time all the expenses of education are defrayed by the Government, by whom all books, &c., are supplied gratis.

On completion of the course at the Naval School, the pupils are examined in the subjects mentioned in the following programme :—

a. Religion.
b_1. Navigation and Pilotage
b_2. Astronomy.
c. Seamanship.
d. Naval History.
e. Evolutions of Steam-vessels.
f. Gunnery.
g. Naval Surveying.
h. Steam.
i. Theory of Ship-building.
j. Naval Architecture.
k. Fortification.
l. Jurisprudence, comprising Military and Naval Law, International and Maritime Law, and Courts of Inquiry.
m. Russian and French Languages.

Having passed this examination, the pupils (being then of ages varying from 19 to 23) are raised to the grade of "Gardes Marins," or "Naval Cadets," and before they can become eligible for promotion to the rank of Midshipmen, they are bound to serve afloat for two years, during which period they are almost continually employed on distant cruizes on board vessels specially devoted to training purposes.

They are then subjected to a *final* examination in practical seamanship.

This examination is conducted by a special commission appointed at the ports by the Commanding Officer of the ports, consisting of officers of various branches of the service.

The examination is conducted partly by written questions and partly by practical tests, drawn up in accordance with a sample programme furnished to the Commission, and to which they are not obliged to adhere, as it is only drawn up with a view to showing the character of the examination which the candidate is expected to pass.

The Commission is bound to distribute the questions fairly among the candidates, so that each may be tested by an equal amount of work.

The Commission is strictly enjoined to conduct the examination without laxity, so that no unqualified candidate may be promoted to the detriment of the service.

The Commission, at the termination of the examination, enters on a separate form for each candidate the nature of the questions put, and of the practical tests to which he was subjected, and the time in which these were answered or executed.

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